



**Iowa General Assembly**  
**Daily Bills, Amendments and Study Bills**  
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Senate Amendment to  
House File 119

H-1443

1 Amend House File 119, as passed by the House, as  
2 follows:

3 1. By striking everything after the enacting clause  
4 and inserting:

5 <Section 1. Section 232.71C, subsection 1, Code  
6 2013, is amended to read as follows:

7 1. If, upon completion of an assessment performed  
8 under section 232.71B, the department determines  
9 that the best interests of the child require juvenile  
10 court action, the department shall act appropriately  
11 to initiate the action. If at any time during the  
12 assessment process the department believes court action  
13 is necessary to safeguard a child, the department shall  
14 act appropriately to initiate the action. The county  
15 attorney shall assist the department ~~as provided under~~  
16 ~~section 232.90, subsection 2.~~

17 Sec. 2. Section 232.90, Code 2013, is amended to  
18 read as follows:

19 **232.90 Duties of county attorney.**

20 1. As used in this section, "state" means the  
21 general interest held by the people in the health,  
22 safety, welfare, and protection of all children living  
23 in this state.

24 ~~1. 2.~~ 2. The county attorney shall represent the  
25 state in proceedings arising from a petition filed  
26 under this division and shall present evidence in  
27 support of the petition. The county attorney shall  
28 be present at proceedings initiated by petition under  
29 this division filed by an intake officer or the county  
30 attorney, or if a party to the proceedings contests  
31 the proceedings, or if the court determines there  
32 is a conflict of interest between the child and the  
33 child's parent, guardian, or custodian or if there are  
34 contested issues before the court.

35 ~~2. 3.~~ 3. ~~The county attorney shall represent the~~  
36 ~~department in proceedings arising under this division.~~  
37 ~~However, if~~ If there is disagreement between the  
38 department and the county attorney regarding the  
39 appropriate action to be taken, the department may  
40 request ~~to that the state~~ be represented by the  
41 attorney general in place of the county attorney. If  
42 the state is represented by the attorney general,  
43 the county attorney may continue to appear in the  
44 proceeding and may present the position of the county  
45 attorney regarding the appropriate action to be taken  
46 in the case.

47 4. The county attorney shall comply with the  
48 requirements of chapter 232B and the federal Indian  
49 Child Welfare Act, Pub. L. No. 95-608, when either  
50 chapter 232B or the federal Indian Child Welfare Act

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1 is determined to be applicable in any proceeding under  
2 this division.

3 Sec. 3. Section 232.114, Code 2013, is amended to  
4 read as follows:

5 **232.114 Duties of county attorney.**

6 1. As used in this section, "*state*" means the  
7 general interest held by the people in the health,  
8 safety, welfare, and protection of all children living  
9 in this state.

10 ~~1.~~ 2. Upon the filing of a petition the county  
11 attorney shall represent the state in all adversary  
12 proceedings arising under this division and shall  
13 present evidence in support of the petition.

14 ~~2.~~ 3. ~~The county attorney shall represent the~~  
15 ~~department in proceedings arising under this division.~~  
16 ~~However, if~~ If there is disagreement between the  
17 department and the county attorney regarding the  
18 appropriate action to be taken, the department may  
19 request ~~to~~ that the state be represented by the  
20 attorney general in place of the county attorney. If  
21 the state is represented by the attorney general,  
22 the county attorney may continue to appear in the  
23 proceeding and may present the position of the county  
24 attorney regarding the appropriate action to be taken  
25 in the case.

26 4. The county attorney shall comply with the  
27 requirements of chapter 232B and the federal Indian  
28 Child Welfare Act, Pub. L. No. 95-608, when either  
29 chapter 232B or the federal Indian Child Welfare Act  
30 is determined to be applicable in any proceeding under  
31 this division.>



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Senate Amendment to  
House File 590

H-1444

1 Amend House File 590, as amended, passed, and  
2 reprinted by the House, as follows:

3 1. Page 6, by striking lines 28 through 35 and  
4 inserting:

5 <13. *Court-ordered and voluntary services.* The  
6 department shall provide or arrange for and monitor  
7 services for abused children and their families on a  
8 voluntary basis or under a final or intermediate order  
9 of the juvenile court. The department may provide  
10 or arrange for and monitor services for children and  
11 their families on a voluntary basis for cases in which  
12 a family assessment is completed.>

13 2. Page 7, after line 17 by inserting:

14 <NEW SUBSECTION. 13A. *Safety issue.* If the  
15 department determines that a safety issue continues  
16 to require a child to reside outside of the child's  
17 home at the conclusion of a family assessment, the  
18 department shall transfer the assessment to the child  
19 abuse assessment pathway for a disposition.

20 <NEW SUBSECTION. 13B. *Conclusion of family*  
21 *assessment.* At the conclusion of a family assessment,  
22 the department shall transfer the case, if appropriate,  
23 to a contracted provider to review the service plan for  
24 the child and family. The contracted provider shall  
25 make a referral to the department abuse hotline if a  
26 family's noncompliance with a service plan places a  
27 child at risk. If any of the criteria for child abuse  
28 as defined in section 232.68, subsection 2, paragraph  
29 "a", are met, the department shall commence a child  
30 abuse assessment. If any of the criteria for a child  
31 in need of assistance, as defined in section 232.2,  
32 subsection 6, are met, the department shall determine  
33 whether to request a child in need of assistance  
34 petition.>

35 3. Page 7, after line 23 by inserting:

36 <NEW SUBSECTION. 17. *Quality assurance.* The  
37 department shall engage external stakeholders,  
38 including but not limited to representatives of  
39 the county attorneys' offices, service providers,  
40 and parent partners to develop a quality assurance  
41 component to the differential response system.>

42 4. Page 11, line 28, by striking <(6), or (7)> and  
43 inserting <or (6)>

44 5. Page 11, line 35, by striking <(6), or (7)> and  
45 inserting <or (6)>

46 6. By renumbering, redesignating, and correcting  
47 internal references as necessary.

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Senate Amendment to  
House File 632

H-1445

- 1 Amend House File 632, as passed by the House, as
- 2 follows:
- 3 1. Page 1, line 22, by striking <division of this>
- 4 2. Page 1, line 25, by striking <division of this>
- 5 3. By renumbering as necessary.

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Senate Amendment to  
House Amendment to  
Senate File 452

H-1446

1 Amend the House amendment, S-3218, to Senate File  
2 452, as amended, passed, and reprinted by the Senate,  
3 as follows:  
4 1. By striking page 1, line 5, through page 60,  
5 line 29, and inserting:  
6 <DIVISION I  
7 STANDING APPROPRIATIONS AND RELATED MATTERS  
8 Section 1. BUDGET PROCESS FOR FISCAL YEAR  
9 2014-2015.  
10 1. For the budget process applicable to the fiscal  
11 year beginning July 1, 2014, on or before October 1,  
12 2013, in lieu of the information specified in section  
13 8.23, subsection 1, unnumbered paragraph 1, and  
14 paragraph "a", all departments and establishments of  
15 the government shall transmit to the director of the  
16 department of management, on blanks to be furnished  
17 by the director, estimates of their expenditure  
18 requirements, including every proposed expenditure, for  
19 the ensuing fiscal year, together with supporting data  
20 and explanations as called for by the director of the  
21 department of management after consultation with the  
22 legislative services agency.  
23 2. The estimates of expenditure requirements  
24 shall be in a form specified by the director of  
25 the department of management, and the expenditure  
26 requirements shall include all proposed expenditures  
27 and shall be prioritized by program or the results to  
28 be achieved. The estimates shall be accompanied by  
29 performance measures for evaluating the effectiveness  
30 of the programs or results.  
31 Sec. 2. LIMITATIONS OF STANDING APPROPRIATIONS  
32 — FY 2013-2014. Notwithstanding the standing  
33 appropriations in the following designated sections for  
34 the fiscal year beginning July 1, 2013, and ending June  
35 30, 2014, the amounts appropriated from the general  
36 fund of the state pursuant to these sections for the  
37 following designated purposes shall not exceed the  
38 following amounts:  
39 1. For the work-study program under section 261.85:  
40 ..... \$ 500,000  
41 The limitation of the appropriation in this  
42 subsection 1 shall prevail over any provision in 2013  
43 Iowa Acts, House File 604, or any other Act enacted  
44 by the general assembly during the 2013 session, that  
45 limits the standing appropriation for the fiscal year  
46 beginning July 1, 2013, for the work-study program  
47 under section 261.85 to zero.  
48 2. For payment for nonpublic school transportation  
49 under section 285.2:  
50 ..... \$ 8,560,931

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1 If the total approved claims for reimbursement for  
2 nonpublic school pupil transportation exceed the amount  
3 appropriated in accordance with this subsection, the  
4 department of education shall prorate the amount of  
5 each approved claim.  
6 3. For the enforcement of chapter 453D relating to  
7 tobacco product manufacturers under section 453D.8:  
8 ..... \$ 18,416  
9 Sec. 3. LIMITATIONS OF STANDING APPROPRIATIONS  
10 — FY 2014-2015. Notwithstanding the standing  
11 appropriations in the following designated sections for  
12 the fiscal year beginning July 1, 2014, and ending June  
13 30, 2015, the amounts appropriated from the general  
14 fund of the state pursuant to these sections for the  
15 following designated purposes shall not exceed the  
16 following amounts:  
17 1. For payment for nonpublic school transportation  
18 under section 285.2:  
19 ..... \$ 8,560,931  
20 If the total approved claims for reimbursement for  
21 nonpublic school pupil transportation exceed the amount  
22 appropriated in accordance with this subsection, the  
23 department of education shall prorate the amount of  
24 each approved claim.  
25 2. For the enforcement of chapter 453D relating to  
26 tobacco product manufacturers under section 453D.8:  
27 ..... \$ 9,208  
28 Sec. 4. INSTRUCTIONAL SUPPORT STATE AID —  
29 FY 2013-2014 — FY 2014-2015. In lieu of the  
30 appropriation provided in section 257.20, subsection 2,  
31 the appropriation for the fiscal years beginning July  
32 1, 2013, and July 1, 2014, for paying instructional  
33 support state aid under section 257.20 for fiscal years  
34 2013-2014 and 2014-2015 is zero.  
35 Sec. 5. Section 8.8, Code 2013, is amended to read  
36 as follows:  
37 **8.8 Special olympics fund — appropriation.**  
38 A special olympics fund is created in the office  
39 of the treasurer of state under the control of the  
40 department of management. There is appropriated  
41 annually from the general fund of the state to the  
42 special olympics fund ~~fifty~~ one hundred thousand  
43 dollars for distribution to one or more organizations  
44 which administer special olympics programs benefiting  
45 the citizens of Iowa with disabilities.  
46 DIVISION II  
47 MISCELLANEOUS PROVISIONS AND APPROPRIATIONS  
48 Sec. 6. INDIVIDUAL DEVELOPMENT ACCOUNT  
49 PROGRAM. There is appropriated from the general fund  
50 of the state to the department of human rights for the

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1 fiscal year beginning July 1, 2013, and ending June 30,  
2 2014, the following amounts, or so much thereof as is  
3 necessary, for the purposes designated:  
4 For deposit in the individual development account  
5 state match fund created in section 541A.7 to support  
6 the operating organization providing individual  
7 development accounts in Iowa:  
8 ..... \$ 250,000  
9 Sec. 7. RENEWABLE ENERGY TRAINING AND  
10 EDUCATION. There is appropriated from the general fund  
11 of the state to the department of workforce development  
12 for the following fiscal years, the following amounts,  
13 or so much thereof as is necessary, to distribute for a  
14 public purpose to an entity with a mission of educating  
15 workers and the public in the various aspects of  
16 renewable energy, its usage, and related occupational  
17 opportunities:  
18 1. FY 2013-2014  
19 ..... \$ 150,000  
20 2. FY 2014-2015  
21 ..... \$ 150,000  
22 Sec. 8. PUBLIC TRANSIT. There is appropriated from  
23 the general fund of the state to the department of  
24 transportation, for the fiscal year beginning July 1,  
25 2012, and ending June 30, 2013, the following amount,  
26 or so much thereof as is necessary, for the purposes  
27 designated:  
28 For distribution to the public transit systems in  
29 the state for vehicle purchasing priorities:  
30 ..... \$ 5,000,000  
31 For purposes of section 8.33, unencumbered or  
32 unobligated moneys from the moneys appropriated in this  
33 section shall not revert at the close of the fiscal  
34 year but shall remain available for expenditure for the  
35 purposes designated until the close of the fiscal year  
36 that ends two years after the end of the fiscal year  
37 for which the appropriation was made.  
38 Sec. 9. AIR TRAFFIC CONTROL TOWER. There is  
39 appropriated from the general fund of the state to  
40 the department of transportation, for the fiscal year  
41 beginning July 1, 2013, and ending June 30, 2014, the  
42 following amount, or so much thereof as is necessary,  
43 for the purposes designated:  
44 For the public purpose of defraying costs associated  
45 with the operation of a contract air traffic control  
46 tower which holds an air agency certificate:  
47 ..... \$ 150,000  
48 Moneys appropriated by this section shall be  
49 distributed on a local match basis to the largest city  
50 in a county with a population of more than 92,000 and

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1 less than 95,000 as of the last preceding certified  
2 federal census.

3 Sec. 10. GOVERNOR AND LIEUTENANT GOVERNOR — FTE  
4 AUTHORIZATION. For purposes of the offices of the  
5 governor and lieutenant governor, there is authorized  
6 an additional 3.00 full-time equivalent positions above  
7 those otherwise authorized pursuant to 2013 Iowa Acts,  
8 House File 603, if enacted.

9 Sec. 11. TASK FORCE — DEPARTMENT OF EDUCATION.

10 1. There is established within the department of  
11 education a personal financial literacy task force to  
12 study the implementation of personal financial literacy  
13 requirements as a high school graduation requirement.

14 2. The task force shall consist of eleven voting  
15 members designated by the department. At least five  
16 voting members shall have a background in education and  
17 at least five voting members shall have a background  
18 in finance.

19 3. The task force shall include four ex officio,  
20 nonvoting members consisting of the following:

21 a. Two state senators, one appointed by the  
22 majority leader of the senate and one appointed by the  
23 minority leader of the senate from their respective  
24 parties.

25 b. Two state representatives, one appointed by the  
26 speaker and one appointed by the minority leader of the  
27 house of representatives from their respective parties.

28 4. By November 13, 2013, the task force shall  
29 file a report with the general assembly regarding the  
30 findings and recommendations of the task force.

31 5. Members of the task force shall be reimbursed  
32 for mileage expenses incurred while engaged in the  
33 performance of official duties and shall receive per  
34 diem compensation by the department. Mileage expenses  
35 reimbursement and per diem compensation shall not  
36 exceed a total of \$10,000 for the task force.

37 Sec. 12. CHRONIC WASTING DISEASE. The department  
38 of agriculture and land stewardship and the department  
39 of natural resources shall jointly devise a plan for  
40 the eradication of chronic wasting disease in the  
41 state.

42 Sec. 13. Section 91C.7, subsection 1, Code 2013, is  
43 amended to read as follows:

44 1. A contractor who is not registered with the  
45 labor commissioner as required by this chapter shall  
46 not be awarded a contract to perform work for the state  
47 ~~or~~, an agency of the state, or a political subdivision  
48 of the state.

49 Sec. 14. Section 99F.11, subsection 3, paragraph  
50 d, subparagraph (3), Code 2013, is amended by striking

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1 the subparagraph and inserting in lieu thereof the  
2 following:

3 (3) One-half of the moneys remaining after the  
4 appropriation in subparagraph (1) is appropriated to  
5 the economic development authority for distribution  
6 equally to the three state tourism regions to  
7 develop public-private partnerships to market local  
8 attractions.

9 Sec. 15. Section 135C.7, Code 2013, is amended by  
10 adding the following new unnumbered paragraph:

11 NEW UNNUMBERED PARAGRAPH. In addition to the  
12 license fees listed in this section, there shall be  
13 an annual assessment assessed to each licensee in an  
14 amount to cover the cost of independent reviewers  
15 provided pursuant to section 135C.42. The department  
16 shall, in consultation with licensees, establish  
17 the assessment amount by rule based on the award of  
18 a request for proposals. The assessment shall be  
19 retained by the department as a repayment receipt as  
20 defined in section 8.2 and used for the purpose of  
21 paying the cost of the independent reviewers.

22 Sec. 16. Section 144.26, Code 2013, is amended by  
23 adding the following new subsection:

24 NEW SUBSECTION. 5. Upon the activation of an  
25 electronic death record system, each person with a  
26 duty related to death certificates shall participate  
27 in the electronic death record system. A person with  
28 a duty related to a death certificate includes but  
29 is not limited to a physician as defined in section  
30 135.1, a physician assistant, an advanced registered  
31 nurse practitioner, a funeral director, and a county  
32 recorder.

33 Sec. 17. Section 216A.3, subsection 3, Code 2013,  
34 is amended to read as follows:

35 3. A majority of the voting members of the board  
36 shall constitute a quorum, and the affirmative vote of  
37 two-thirds of the voting members present is necessary  
38 for any substantive action taken by the board. The  
39 board shall select a chairperson from the voting  
40 members of the board. The board shall meet not less  
41 than four times a year.

42 Sec. 18. Section 231.64, subsection 1, unnumbered  
43 paragraph 1, Code 2013, is amended to read as follows:

44 The aging and disability resource center program  
45 shall be administered by the department consistent  
46 with the federal Act. The department shall designate  
47 ~~participating entities~~ area agencies on aging to  
48 establish a coordinated system for providing all of the  
49 following:

50 Sec. 19. Section 257.11, subsection 6A, paragraph

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1 a, subparagraph (1), as enacted by 2013 Iowa Acts,  
2 House File 472, section 1, is amended to read as  
3 follows: (1) In order to provide additional funding  
4 to increase student opportunities and redirect more  
5 resources to student programming for school districts  
6 that share operational functions, a supplementary  
7 weighting of two hundredths per pupil shall be assigned  
8 to pupils enrolled in a district that shares with a  
9 political subdivision one or more operational functions  
10 of a curriculum director, school administration  
11 manager, ~~mental health therapist,~~ social worker,  
12 school nurse, school counselor, or school librarian,  
13 or one or more operational functions in the areas  
14 of superintendent management, business management,  
15 human resources, transportation, or operation and  
16 maintenance for at least twenty percent of the school  
17 year. The additional weighting shall be assigned  
18 for each discrete operational function shared. The  
19 operational function sharing arrangement does not  
20 need to be a newly implemented sharing arrangement to  
21 receive supplementary weighting under this subsection.  
22 However, to receive supplementary weighting under  
23 this subsection for an ongoing operational function  
24 sharing arrangement that began before July 1, 2014, the  
25 district shall submit information to the department  
26 documenting the cost savings directly attributable  
27 to the shared operational functions and describe  
28 the district's consideration of additional shared  
29 operational functions.

30 Sec. 20. Section 261.93, subsection 2, paragraph  
31 b, subparagraph (4), Code 2013, is amended to read as  
32 follows:

33 (4) Is the child of a fire fighter or police  
34 officer included under section 97B.49B, who was killed  
35 in the line of duty as determined by the Iowa public  
36 employees' retirement system in accordance with section  
37 97B.52, subsection 2.

38 Sec. 21. Section 306D.4, Code 2013, is amended to  
39 read as follows:

40 **306D.4 Scenic highway advertising.**

41 1. The state department of transportation shall  
42 have the authority to adopt rules to control the  
43 erection of new advertising devices on a highway  
44 designated as a scenic highway or scenic byway in order  
45 to comply with federal requirements concerning the  
46 implementation of a scenic byways program.

47 2. Notwithstanding subsection 1, if an advertising  
48 device was lawfully erected along an interstate  
49 highway within the corporate limits of a city prior to  
50 designation of the highway as a scenic byway, and the

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1 advertising device is subsequently displaced due to  
2 the reconstruction, improvement, or relocation of the  
3 highway, the advertising device may be erected at the  
4 same location or at a location as close to the original  
5 location as is practicable that is visible from the  
6 main-traveled way, and shall not be considered a new  
7 advertising device, if all of the following apply:

8     a. The location is in compliance with the  
9 requirements of chapter 306C applicable to interstate  
10 highways that are not part of a designated scenic  
11 byway.

12     b. The location is approved by the governing body  
13 of the city.

14     Sec. 22. Section 692A.113, subsection 3, Code 2013,  
15 is amended by adding the following new paragraph:

16     NEW PARAGRAPH. e. Operate, manage, be employed by,  
17 or act as a contractor or volunteer at a business that  
18 operates a motor vehicle primarily marketing, from or  
19 near the motor vehicle, the sale and dispensing of ice  
20 cream or other food products to minors.

21     Sec. 23. 2013 Iowa Acts, Senate File 446, if  
22 enacted, is amended by adding the following section:

23     SEC. 11A. NEW SECTION. CHRONIC CARE  
24 CONSORTIUM. Of the funds appropriated in this Act from  
25 the general fund of the state to the department of  
26 human services for the medical assistance program for  
27 the fiscal year beginning July 1, 2013, and ending June  
28 30, 2014, \$200,000 shall be used for the Iowa chronic  
29 care consortium pursuant to 2003 Iowa Acts, chapter  
30 112, section 12, as amended by 2003 Iowa Acts, chapter  
31 179, section 166 and 167.

32     Sec. 24. CONDITIONAL EFFECTIVE DATE. The section  
33 of this division of this Act amending section 99F.11,  
34 takes effect only if 2013 Iowa Acts, House File 620,  
35 striking section 99F.11, subsection 3, paragraph d,  
36 subparagraph (3), is enacted.

37     Sec. 25. EFFECTIVE UPON ENACTMENT. The following  
38 provision or provisions of this division of this Act,  
39 being deemed of immediate importance, take effect upon  
40 enactment:

41     1. The section of this Act appropriating moneys to  
42 the department of transportation for public transit  
43 purposes.

44                     DIVISION III  
45                     CORRECTIVE PROVISIONS

46     Sec. 26. Section 2.12, unnumbered paragraph 4, Code  
47 2013, as amended by 2013 Iowa Acts, House File 185,  
48 section 1, is amended to read as follows:

49     There is appropriated out of any funds in the state  
50 treasury not otherwise appropriated such sums as

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1 may be necessary for the fiscal year budgets of the  
2 legislative services agency and the ombudsman office  
3 of ombudsman for salaries, support, maintenance, and  
4 miscellaneous purposes to carry out their statutory  
5 responsibilities. The legislative services agency  
6 and the ombudsman office of ombudsman shall submit  
7 their proposed budgets to the legislative council not  
8 later than September 1 of each year. The legislative  
9 council shall review and approve the proposed budgets  
10 not later than December 1 of each year. The budget  
11 approved by the legislative council for each of its  
12 statutory legislative agencies shall be transmitted by  
13 the legislative council to the department of management  
14 on or before December 1 of each year for the fiscal  
15 year beginning July 1 of the following year. The  
16 department of management shall submit the approved  
17 budgets received from the legislative council to the  
18 governor for inclusion in the governor's proposed  
19 budget for the succeeding fiscal year. The approved  
20 budgets shall also be submitted to the chairpersons of  
21 the committees on appropriations. The committees on  
22 appropriations may allocate from the funds appropriated  
23 by this section the funds contained in the approved  
24 budgets, or such other amounts as specified, pursuant  
25 to a concurrent resolution to be approved by both  
26 houses of the general assembly. The director of  
27 the department of administrative services shall  
28 issue warrants for salaries, support, maintenance,  
29 and miscellaneous purposes upon requisition by the  
30 administrative head of each statutory legislative  
31 agency. If the legislative council elects to change  
32 the approved budget for a legislative agency prior to  
33 July 1, the legislative council shall transmit the  
34 amount of the budget revision to the department of  
35 management prior to July 1 of the fiscal year, however,  
36 if the general assembly approved the budget it cannot  
37 be changed except pursuant to a concurrent resolution  
38 approved by the general assembly.  
39 Sec. 27. Section 2.42, subsection 14, Code 2013, as  
40 amended by 2013 Iowa Acts, House File 185, section 2,  
41 is amended to read as follows:  
42 14. To hear and act upon appeals of aggrieved  
43 employees of the legislative services agency and the  
44 office of the ombudsman pursuant to rules of procedure  
45 established by the council.  
46 Sec. 28. Section 2C.3, subsection 2, Code 2013, as  
47 enacted by 2013 Iowa Acts, House File 185, section 4,  
48 is amended to read as follows:  
49 2. The ombudsman shall employ and supervise all  
50 employees under the ombudsman's direction in such

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1 positions and at such salaries as shall be authorized  
2 by the legislative council. The legislative council  
3 shall hear and act upon appeals of aggrieved employees  
4 of the office of the ombudsman.

5 Sec. 29. Section 2C.9, subsection 6, Code 2013, as  
6 amended by 2013 Iowa Acts, House File 185, section 10,  
7 is amended to read as follows:

8 6. Establish rules relating to the operation,  
9 organization, and procedure of the office of the  
10 ombudsman. The rules are exempt from chapter 17A and  
11 shall be published in the Iowa administrative code.

12 Sec. 30. Section 2C.11, subsection 1, unnumbered  
13 paragraph 1, Code 2013, as amended by 2013 Iowa Acts,  
14 House File 185, section 12, is amended to read as  
15 follows:

16 An appropriate subject for investigation by the  
17 office of the ombudsman is an administrative action  
18 that might be:

19 Sec. 31. Section 2C.18, Code 2013, as amended by  
20 2013 Iowa Acts, House File 185, section 20, is amended  
21 to read as follows:

22 **2C.18 Report to general assembly.**

23 The ombudsman shall by April 1 of each year submit  
24 an economically designed and reproduced report to  
25 the general assembly and to the governor concerning  
26 the exercise of the ~~ombudsman~~ ombudsman's functions  
27 during the preceding calendar year. In discussing  
28 matters with which the ombudsman has been concerned,  
29 the ombudsman shall not identify specific persons if  
30 to do so would cause needless hardship. If the annual  
31 report criticizes a named agency or official, it shall  
32 also include unedited replies made by the agency or  
33 official to the criticism, unless excused by the agency  
34 or official affected.

35 Sec. 32. Section 8B.21, subsection 5, paragraph e,  
36 if enacted by 2013 Iowa Acts, Senate File 396, section  
37 3, is amended to read as follows:

38 e. The department of public defense shall not be  
39 required to obtain any information technology services  
40 pursuant to this chapter for the department of public  
41 defense that ~~is~~ are provided by the office pursuant  
42 to this chapter without the consent of the adjutant  
43 general.

44 Sec. 33. Section 23A.4, subsection 3, Code 2013, as  
45 enacted by 2013 Iowa Acts, House File 185, section 27,  
46 is amended to read as follows:

47 3. Chapter 17A and this section are the exclusive  
48 remedy for violations of this chapter. However, the  
49 office of the ombudsman may review violations of this  
50 chapter and make recommendations as provided in chapter

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1 2C.

2 Sec. 34. Section 29.1, Code 2013, as amended by  
3 2013 Iowa Acts, House File 307, section 9, is amended  
4 to read as follows:

5 **29.1 Department of public defense.**

6 The department of public defense is composed of the  
7 office of the adjutant general and the military forces  
8 of the state of Iowa. The adjutant general is the  
9 director of the department of public defense and shall  
10 perform all functions, responsibilities, powers, and  
11 duties ~~over~~ concerning the military forces of the state  
12 of Iowa as provided in the laws of the state.

13 Sec. 35. Section 35A.13, subsection 6A, paragraph  
14 b, subparagraph (1), if enacted by 2013 Iowa Acts,  
15 House File 613, section 2, is amended to read as  
16 follows:

17 (1) The commission may provide educational  
18 assistance funds to any child who has lived in the  
19 state of Iowa for two years preceding application for  
20 state educational assistance, and who is the child  
21 of a person who died prior to September 11, 2001,  
22 during active federal military service while serving  
23 in the armed forces or during active federal military  
24 service in the Iowa national guard or other military  
25 component of the United States, to defray the expenses  
26 of tuition, matriculation, laboratory and similar  
27 fees, books and supplies, board, lodging, and any  
28 other reasonably necessary expense for the child or  
29 children incident to attendance in this state at an  
30 educational or training institution of college grade,  
31 or in a business or vocational training school with  
32 standards approved by the department. The commission  
33 shall not expend more than six hundred dollars per year  
34 for educational assistance for any one child under this  
35 paragraph "b".

36 Sec. 36. Section 70A.28, subsection 6, Code 2013,  
37 as amended by 2013 Iowa Acts, House File 185, section  
38 28, is amended to read as follows:

39 6. Subsection 2 may also be enforced by an employee  
40 through an administrative action pursuant to the  
41 requirements of this subsection if the employee is not  
42 a merit system employee or an employee covered by a  
43 collective bargaining agreement. An employee eligible  
44 to pursue an administrative action pursuant to this  
45 subsection who is discharged, suspended, demoted, or  
46 otherwise receives a reduction in pay and who believes  
47 the adverse employment action was taken as a result  
48 of the employee's disclosure of information that  
49 was authorized pursuant to subsection 2, may file an  
50 appeal of the adverse employment action with the public

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1 employment relations board within thirty calendar days  
2 following the later of the effective date of the action  
3 or the date a finding is issued to the employee by the  
4 office of the ombudsman pursuant to section 2C.11A.  
5 The findings issued by the ombudsman may be introduced  
6 as evidence before the public employment relations  
7 board. The employee has the right to a hearing closed  
8 to the public, but may request a public hearing. The  
9 hearing shall otherwise be conducted in accordance with  
10 the rules of the public employment relations board and  
11 the Iowa administrative procedure Act, chapter 17A. If  
12 the public employment relations board finds that the  
13 action taken in regard to the employee was in violation  
14 of subsection 2, the employee may be reinstated without  
15 loss of pay or benefits for the elapsed period, or  
16 the public employment relations board may provide  
17 other appropriate remedies. Decisions by the public  
18 employment relations board constitute final agency  
19 action.

20 Sec. 37. Section 105.10, subsection 3, Code 2013,  
21 as amended by 2013 Iowa Acts, Senate File 427, section  
22 10, is amended to read as follows:

23 3. An individual holding a master mechanical  
24 license shall not be required to get an  
25 HVAC-refrigeration, sheet metal, or hydronic license in  
26 order to design, install, or repair the work defined  
27 in this chapter as mechanical, HVAC-refrigeration,  
28 sheet metal, or hydronic work. An individual holding  
29 a journey journeyperson mechanical license shall  
30 not be required to get an HVAC-refrigeration, sheet  
31 metal, or hydronic license in order to install and  
32 repair the work defined in this chapter as mechanical,  
33 HVAC-refrigeration, sheet metal, or hydronic work. An  
34 individual holding a master or journey journeyperson  
35 mechanical license shall also not be required to obtain  
36 a special, restricted license that is designated as a  
37 sublicense of the mechanical, HVAC-refrigeration, sheet  
38 metal, or hydronic licenses.

39 Sec. 38. Section 105.32, as enacted by 2013 Iowa  
40 Acts, Senate File 427, section 32, Code 2013, is  
41 amended to read as follows:

42 **105.32 Transition provisions.**

43 A licensee whose license expires between June 30,  
44 2014, and July 1, 2017, may voluntarily renew ~~their~~  
45 the license early so they may have the license has an  
46 expiration date of June 30, 2017. This voluntary early  
47 renewal may happen at any time on or after July 1,  
48 2014. The department shall promulgate rules that allow  
49 for this one-time early renewal process, including fees  
50 and continuing education requirements.

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1     Sec. 39. Section 126.11, subsection 3, paragraph  
2     b, Code 2013, as amended by 2013 Iowa Acts, House File  
3     417, section 26, is amended to read as follows:  
4     b. A drug dispensed by filling or refilling a  
5     written, electronic, facsimile, or oral prescription  
6     of a practitioner licensed by law to administer the  
7     drug is exempt from section 126.10, except section  
8     126.10, subsection 1, paragraph "a", section 126.10,  
9     subsection 1, paragraph "i", subparagraphs (2) and (3),  
10    and section 126.10, subsection 1, paragraphs "k" and  
11    "l", and the packaging requirements of section 126.10,  
12    subsection 1, paragraphs "g", "h", and "p", if the  
13    drug bears a label containing the name and address of  
14    the dispenser, the date of the prescription or of its  
15    filling, the name of the prescriber, and, if stated  
16    in the prescription, the name of the patient, and the  
17    directions for use and cautionary statements, if any,  
18    contained in the prescription. This exemption does  
19    not apply to a drug dispensed in the course of the  
20    conduct of the business of dispensing drugs pursuant to  
21    diagnosis by mail, or to a drug dispensed in violation  
22    of paragraph "a" of this subsection.  
23    Sec. 40. Section 249A.43, subsection 3, as enacted  
24    by 2013 Iowa Acts, Senate File 357, section 7, is  
25    amended to read as follows:  
26    3. An affidavit of service of a notice of entry  
27    of judgment shall be made by first class mail at the  
28    address where the debtor was served with the notice  
29    of overpayment. Service is completed upon mailing as  
30    specified in this ~~paragraph~~ subsection.  
31    Sec. 41. Section 252D.17, subsection 1, paragraph  
32    m, as enacted by 2013 Iowa Acts, House File 417,  
33    section 55, Code 2013, is amended to read as follows:  
34    ~~m.~~ 2. The department shall establish criteria and  
35    a phased-in schedule to require, no later than June  
36    30, 2015, payors of income to electronically transmit  
37    the amounts withheld under an income withholding  
38    order. The department shall assist payors of income in  
39    complying with the required electronic transmission,  
40    and shall adopt rules setting forth procedures  
41    for use in electronic transmission of funds, and  
42    exemption from use of electronic transmission taking  
43    into consideration any undue hardship electronic  
44    transmission creates for payors of income.  
45    Sec. 42. Section 263B.3, Code 2013, as amended by  
46    2013 Iowa Acts, House File 417, section 63, is amended  
47    to read as follows:  
48    **263B.3 Agreements with federal departments.**  
49    The state archaeologist is authorized to enter into  
50    agreements and cooperative efforts with the federal

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1 highway administrator, the United States departments  
2 of commerce, interior, agriculture, and defense,  
3 and any other federal or state agencies concerned  
4 with archaeological salvage or the preservation of  
5 antiquities.

6 Sec. 43. Section 321.463, subsection 12A,  
7 paragraphs a and c, as enacted by 2013 Iowa Acts, House  
8 File 14, section 1, are amended to read as follows:

9 a. A person operating a vehicle or combination of  
10 vehicles equipped with a retractable axle may raise the  
11 axle when necessary to negotiate a turn, provided that  
12 the retractable axle is lowered within one thousand  
13 feet following completion of the turn. This paragraph  
14 does not apply to a vehicle or combination of vehicles  
15 operated on an interstate highway, including a ramp to  
16 or from an interstate highway, or on a bridge.

17 c. This subsection does not prohibit the operation  
18 of a vehicle or combination of vehicles equipped with  
19 a retractable axle ~~from operating~~ with the retractable  
20 axle raised when the vehicle or combination of vehicles  
21 is in compliance with the weight limitations of this  
22 section with the retractable axle raised.

23 Sec. 44. Section 321E.9A, subsection 1, Code 2013,  
24 as amended by 2013 Iowa Acts, Senate File 355, section  
25 7, is amended to read as follows:

26 1. Vehicles with indivisible loads having an  
27 overall length not to exceed one hundred twenty feet,  
28 an overall width not to exceed sixteen feet, and a  
29 height not to exceed fifteen feet five inches may  
30 be moved on highways specified by the ~~permitting~~  
31 permit-issuing authority, provided the gross weight on  
32 any one axle shall not exceed the maximum prescribed  
33 in section 321.463 and the total gross weight is not  
34 greater than one hundred fifty-six thousand pounds.

35 Sec. 45. Section 327F.39, subsection 6, paragraph  
36 b, if enacted by 2013 Iowa Acts, Senate File 340,  
37 section 4, is amended to read as follows:

38 b. A violation of subsection 4A or rules adopted  
39 pursuant to subsection 4A by a railroad worker  
40 transportation company or a railroad ~~corporation~~  
41 company is punishable as a schedule "one" penalty under  
42 section 327C.5.

43 Sec. 46. Section 418.5, subsection 1, Code 2013, as  
44 amended by 2013 Iowa Acts, House File 307, section 51,  
45 is amended to read as follows:

46 1. The flood mitigation board is established  
47 consisting of nine voting members and four ex officio,  
48 nonvoting members, and is located for administrative  
49 purposes within the ~~division~~ department. The director  
50 of the department shall provide office space, staff

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1 assistance, and necessary supplies and equipment for  
2 the board. The director shall budget funds to pay the  
3 necessary expenses of the board. In performing its  
4 functions, the board is performing a public function  
5 on behalf of the state and is a public instrumentality  
6 of the state.

7 Sec. 47. Section 426A.11, subsection 1, Code 2013,  
8 as amended by 2013 Iowa Acts, House File 417, section  
9 97, is amended to read as follows:

10 1. The property, not to exceed two thousand seven  
11 hundred seventy-eight dollars in taxable value of any  
12 veteran, as defined in section 35.1, of the World War  
13 I.

14 Sec. 48. Section 437B.2, subsection 8, paragraph a,  
15 subparagraph (2), if enacted by 2013 Iowa Acts, Senate  
16 File 451, section 11, is amended to read as follows:

17 (2) A water treatment plant where the acquisition  
18 cost of all interests acquired exceeds ten million  
19 dollars. For purposes of this ~~paragraph~~ subparagraph,  
20 "water treatment plant" means buildings and equipment  
21 used in that portion of the potable water supply system  
22 which in some way alters the physical, chemical, or  
23 bacteriological quality of the water.

24 Sec. 49. Section 437B.2, subsection 10, if enacted  
25 by 2013 Iowa Acts, Senate File 451, section 11, is  
26 amended to read as follows:

27 10. "Operating property" means all property owned  
28 by or leased to a water utility, not otherwise taxed  
29 separately, which is necessary to and without which the  
30 ~~company~~ water utility could not perform the activities  
31 of a water utility.

32 Sec. 50. Section 437B.10, subsection 2, paragraph  
33 b, if enacted by 2013 Iowa Acts, Senate File 451,  
34 section 19, is amended to read as follows:

35 b. Local taxing authority employees are deemed to  
36 be officers and employees of the state for purposes  
37 ~~this of of this~~ subsection.

38 Sec. 51. Section 455B.275, subsection 3A,  
39 paragraphs a and b, if enacted by 2013 Iowa Acts, House  
40 File 541, section 1, are amended to read as follows:

41 a. The person reconstructing the dam is only  
42 required to possess the flooding easements or ownership  
43 which ~~were~~ was held prior to the reconstruction as long  
44 as the former normal pool elevation is not exceeded and  
45 the spillway capacity is increased by at least fifty  
46 percent.

47 b. Flooding easements or ownership ~~are~~ is only  
48 required to the top of the reconstructed spillway  
49 elevation.

50 Sec. 52. Section 490.863, subsection 3, paragraph

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1 a, as enacted by 2013 Iowa Acts, House File 469,  
2 section 43, is amended to read as follows:

3 a. "Holder" means and "held by" refers to shares  
4 held by both a record shareholder, as defined in  
5 section 490.1301, subsection 7, and a beneficial  
6 shareholder, as defined in section 490.1301, subsection  
7 2.

8 Sec. 53. Section 490.1302, subsection 2, paragraph  
9 d, Code 2013, as amended by 2013 Iowa Acts, House File  
10 469, section 53, is amended to read as follows:

11 d. Paragraph "a", shall not be applicable and  
12 appraisal rights shall be available pursuant to  
13 subsection 1 for the holders of any class or series  
14 of shares where the corporate action is an interested  
15 transaction.

16 Sec. 54. Section 522.6, subsection 2, if enacted by  
17 2013 Iowa Acts, Senate File 189, section 6, is amended  
18 to read as follows:

19 2. If an insurer qualifies for exemption from the  
20 requirements of this chapter pursuant to paragraph "a"  
21 of subsection 1, but the insurance group of which the  
22 insurer is a member does not qualify for exemption  
23 pursuant to paragraph "b" of subsection 1, then the  
24 own risk and solvency assessment summary report that  
25 is required pursuant to ~~section 521H.5~~ 522.5 shall  
26 include information concerning every insurer in the  
27 insurance group. This requirement may be satisfied by  
28 the submission of more than one summary report for any  
29 combination of insurers in the insurance group provided  
30 that the combination of reports submitted includes  
31 every insurer in the insurance group.

32 Sec. 55. Section 533.405, subsection 4A, paragraph  
33 b, subparagraphs (1) and (2), as enacted by 2013 Iowa  
34 Acts, Senate File 183, section 8, are amended to read  
35 as follows:

36 (1) State credit unions with assets in excess of \$5  
37 five million dollars as of the month ending immediately  
38 prior to the date of the conclusion of the vote by the  
39 membership approving the dissolution shall publish  
40 the notice once a week for two successive weeks in a  
41 newspaper of general circulation in each county in  
42 which the state credit union maintains an office or  
43 branch for the transaction of business.

44 (2) State credit unions with assets of \$5 five  
45 million dollars or less as of the month ending  
46 immediately prior to the date of the conclusion of  
47 the vote by the membership approving the dissolution  
48 shall publish the notice once in a newspaper of general  
49 circulation in each county in which the state credit  
50 union maintains an office or branch.

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1 Sec. 56. Section 543C.2, subsection 1, paragraph j,  
2 if enacted by 2013 Iowa Acts, House File 556, section  
3 167, is amended to read as follows:

4 j. The subdivider, if a corporation, must register  
5 to do business in the state of Iowa as a foreign  
6 corporation with the secretary of state and furnish a  
7 copy of the certificate of authority to do business  
8 in the state of Iowa. If not a corporation, the  
9 subdivider must comply with the provisions of chapter  
10 547, by filing a proper trade name with the Polk  
11 county recorder. The provisions of this ~~subsection~~  
12 ~~paragraph~~ shall also apply to any person, partnership,  
13 firm, company, corporation, or association, other than  
14 the subdivider, which is engaged by or through the  
15 subdivider for the purpose of advertising or selling  
16 the land involved in the filing.

17 Sec. 57. Section 556.2, subsection 5, paragraph a,  
18 unnumbered paragraph 1, as enacted by 2013 Iowa Acts,  
19 House File 417, section 174, is amended to read as  
20 follows:

21 A banking organization or financial organization  
22 shall send to the owner of each account, to which none  
23 of the actions specified in subsection 2 1, paragraphs  
24 "a" through "e" or subsection 2, paragraphs "a" through  
25 "e" have occurred during the preceding three calendar  
26 years, a notice by certified mail stating in substance  
27 the following:

28 Sec. 58. Section 716.7, subsection 1, as amended  
29 by 2013 Iowa Acts, House File 556, section 234, if  
30 enacted, is amended to read as follows:

31 1. For purposes of this section:

32 a. "Property" shall include any land, dwelling,  
33 building, conveyance, vehicle, or other temporary or  
34 permanent structure whether publicly or privately  
35 owned.

36 b. "Public utility" is a public utility as defined  
37 in section 476.1 or an electric transmission line as  
38 provided in chapter 478.

39 ~~b. c.~~ "Public utility property" means any land,  
40 dwelling, building, conveyance, vehicle, or other  
41 temporary or permanent structure owned, leased, or  
42 operated by a public utility and that is completely  
43 enclosed by a physical barrier of any kind. ~~For~~  
44 ~~the purposes of this section, a "public utility" is~~  
45 ~~a public utility as defined in section 476.1 or an~~  
46 ~~electric transmission line as provided in chapter 478.~~

47 ~~c. d.~~ "Railway corporation" means a corporation,  
48 company, or person owning, leasing, or operating any  
49 railroad in whole or in part within this state.

50 ~~d. e.~~ "Railway property" means all tangible real

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1 and personal property owned, leased, or operated  
2 by a railway corporation with the exception of any  
3 administrative building or offices of the railway  
4 corporation.

5 Sec. 59. Section 724.2, subsection 1, paragraph i,  
6 if enacted by 2013 Iowa Acts, House File 556, section  
7 206, is amended to read as follows:

8 i. A nonresident who possesses an offensive weapon  
9 which is a curio or relic firearm under the federal  
10 Firearms Act, 18 U.S.C. ch. 44, solely for use in  
11 official functions in this state of a historical  
12 reenactment organization of which the person is a  
13 member, if the offensive weapon is legally possessed  
14 by the person in the person's state of residence and  
15 the offensive weapon is at all times while in this  
16 state rendered incapable of firing live ammunition. A  
17 nonresident who possesses an offensive weapon under  
18 this ~~subsection~~ paragraph while in this state shall  
19 not have in the person's possession live ammunition.  
20 The offensive weapon may, however, be adapted for the  
21 firing of blank ammunition.

22 Sec. 60. 2013 Iowa Acts, House File 556, section  
23 257, subsection 3, if enacted, is amended by adding the  
24 following new subsection:

25 NEW SUBSECTION. 12. The Code editor is directed  
26 to change any terminology that references a web site,  
27 websites, the internet, and internet site, or internet  
28 sites in any Act enacted during the 2013 regular  
29 session of the Eighty-fifth General Assembly in the  
30 same manner as that terminology is changed in this  
31 section of this Act.

32 Sec. 61. 2013 Iowa Acts, House File 607, section  
33 29, subsection 3, if enacted, is amended to read as  
34 follows:

35 3. The department of agriculture and land  
36 stewardship or the office of attorney general acting  
37 on behalf of the agricultural development authority in  
38 an administrative or judicial proceeding shall not be  
39 affected as a result of this Act. Any ~~statue~~ statute  
40 of limitation shall apply to the parties as if this Act  
41 had not been enacted.

42 Sec. 62. 2013 Iowa Acts, House File 607, section  
43 34, if enacted, is amended to read as follows:

44 SEC. 34. ADMINISTRATION OF ONGOING PROGRAMS. The  
45 Iowa finance authority shall complete the  
46 administration of ongoing programs of the agricultural  
47 development authority as provided in chapter 175, to  
48 the extent that the administration of those programs  
49 are is in progress on the effective date of this  
50 division of this Act. The Iowa finance authority shall

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1 assume all rights and obligations of the agricultural  
2 development authority to the extent that moneys have  
3 been committed, obligations incurred, or rights accrued  
4 prior to the effective date of this division of this  
5 Act. Moneys owing due to the rights and obligations of  
6 the agricultural development authority and assumed by  
7 the Iowa finance authority shall be paid as directed by  
8 the Iowa finance authority.

9 Sec. 63. 2013 Iowa Acts, House File 607, section  
10 35, subsection 1, if enacted, is amended to read as  
11 follows:

12 1. The assets and liabilities of the former  
13 Iowa rural rehabilitation corporation assumed by  
14 the agricultural development authority pursuant to  
15 section 175.28 shall be transferred to the Iowa finance  
16 authority on the effective date of this division of  
17 this Act. On such effective date, the Iowa finance  
18 authority shall be the successor in interest to  
19 the agreements in effect between the United States  
20 government and the agricultural development authority  
21 on behalf of this state.

22 Sec. 64. 2013 Iowa Acts, Senate File 427, section  
23 35, is amended to read as follows:

24 SEC. 35 ADMINISTRATIVE RULES. The department  
25 of public health shall adopt all initial rules,  
26 and amendments to existing rules, necessary for the  
27 implementation of this Act.

28 Sec. 65. REPEAL. 2013 Iowa Acts, House File 417,  
29 section 34, and 2013 Iowa Acts, House File 556, section  
30 27, if enacted, are repealed.

31 Sec. 66. REPEAL. 2013 Iowa Acts, House File 469,  
32 sections 83 and 84, are repealed.

33 Sec. 67. CONTINGENT REPEAL. If 2013 Iowa Acts,  
34 House File 575, section 12, is enacted, 2013 Iowa Acts,  
35 House File 417, section 93, is repealed.

36 DIVISION IV

37 PUBLIC RETIREMENT SYSTEMS

38 Sec. 68. JUDICIAL RETIREMENT FUND. There is  
39 appropriated from the general fund of the state to the  
40 judicial retirement fund described in section 602.9104  
41 for the following fiscal years, the following amounts:

42 1. FY 2013-2014  
43 ..... \$ 5,000,000

44 2. FY 2014-2015  
45 ..... \$ 5,000,000

46 Sec. 69. FIRE AND POLICE RETIREMENT FUND. There  
47 is appropriated from the general fund of the state to  
48 the fire and police retirement fund created in section  
49 411.8 for the following fiscal years, the following  
50 amounts:

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1     1.   FY 2012-2013  
2     ..... \$   9,600,000  
3     2.   FY 2013-2014  
4     ..... \$   5,000,000  
5     3.   FY 2014-2015  
6     ..... \$   5,000,000  
7     Sec. 70. Section 97A.11A, subsection 1, Code 2013,  
8 is amended to read as follows:  
9     1. Beginning with the fiscal year commencing July  
10  1, ~~2013~~ 2012, and ending June 30 of the fiscal year  
11 during which the board determines that the system's  
12 funded ratio of assets to liabilities is at least  
13 eighty-five percent, there is appropriated from the  
14 general fund of the state for each fiscal year to the  
15 retirement fund described in section 97A.8, an amount  
16 equal to five million dollars.  
17     Sec. 71. EFFECTIVE UPON ENACTMENT. The section of  
18 this division of this Act amending section 97A.11A,  
19 being deemed of immediate importance, takes effect upon  
20 enactment.  
21     Sec. 72. EFFECTIVE UPON ENACTMENT. The section  
22 of this division of this Act appropriating moneys to  
23 the fire and police retirement fund, being deemed of  
24 immediate importance, takes effect upon enactment.  
25             DIVISION V  
26             COUNTY PROJECTS  
27     Sec. 73. Section 331.441, subsection 2, paragraph  
28 b, subparagraph (5), unnumbered paragraph 1, Code 2013,  
29 is amended to read as follows:  
30     Public buildings, including the site or grounds  
31 of, and the erection, equipment, remodeling, or  
32 reconstruction of, and additions or extensions to the  
33 buildings, and including the provision and maintenance  
34 of juvenile detention or shelter care facilities, when  
35 the ~~cost~~ principal amount of the bonds does not exceed  
36 the following limits:  
37     Sec. 74. Section 331.441, subsection 2, paragraph  
38 c, subparagraph (9), Code 2013, is amended to read as  
39 follows:  
40     (9) Public buildings, including the site or  
41 grounds of, the erection, equipment, remodeling, or  
42 reconstruction of, and additions or extensions to the  
43 buildings, and including the provision and maintenance  
44 of juvenile detention or shelter care facilities,  
45 when the ~~cost~~ principal amount of the bonds exceeds  
46 the limits stated in subsection 2, paragraph "b",  
47 subparagraph (5).  
48             DIVISION VI  
49     SUPPLEMENTARY WEIGHTING FOR LIMITED ENGLISH  
50     PROFICIENT STUDENTS

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1 Sec. 75. Section 257.31, subsection 5, paragraph j,  
2 Code 2013, is amended to read as follows:

3 j. Unusual need to continue providing a program or  
4 other special assistance to non-English speaking pupils  
5 after the expiration of the ~~four-year~~ seven-year period  
6 specified in section 280.4.

7 Sec. 76. Section 280.4, subsection 3, Code 2013, is  
8 amended to read as follows:

9 3. a. In order to provide funds for the excess  
10 costs of instruction of limited English proficient  
11 students specified in paragraph "b" above the costs  
12 of instruction of pupils in a regular curriculum,  
13 students identified as limited English proficient shall  
14 be assigned an additional weighting of twenty-two  
15 hundredths, and that weighting shall be included  
16 in the weighted enrollment of the school district  
17 of residence for a period not exceeding ~~four~~ seven  
18 years. However, the school budget review committee may  
19 grant supplemental aid or modified allowable growth  
20 to a school district to continue funding a program  
21 for students after the expiration of the ~~four-year~~  
22 seven-year period.

23 b. For students first determined to be limited  
24 English proficient for a budget year beginning on or  
25 after July 1, 2009, the additional weighting provided  
26 under paragraph "a" shall be included in the weighted  
27 enrollment of the school district of residence for a  
28 period not exceeding seven years.

29 Sec. 77. LIMITED ENGLISH PROFICIENT WEIGHTING  
30 ADJUSTMENT. For the fiscal year beginning July  
31 1, 2013, and ending June 30, 2014, there shall be  
32 allocated to the department of education from the  
33 amount appropriated pursuant to section 257.16,  
34 subsection 1, based upon the increase from four to  
35 seven years in the availability of supplementary  
36 weighting for instruction of limited English proficient  
37 students pursuant to section 280.4, an amount to  
38 be determined by the department of management in  
39 consultation with the legislative services agency. The  
40 funds shall be used to adjust the weighted enrollment  
41 of a school district with students identified as  
42 limited English proficient on a prorated basis.

43 Sec. 78. EFFECTIVE UPON ENACTMENT. This division  
44 of this Act, being deemed of immediate importance,  
45 takes effect upon enactment.

46 DIVISION VII

47 NEWBORN CRITICAL CONGENITAL HEART DISEASE SCREENING

48 Sec. 79. NEW SECTION. 136A.5A Newborn critical  
49 congenital heart disease screening.

50 1. Each newborn born in this state shall receive

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1 a critical congenital heart disease screening by  
2 pulse oximetry or other means as determined by rule,  
3 in conjunction with the metabolic screening required  
4 pursuant to section 136A.5.

5 2. An attending health care provider shall ensure  
6 that every newborn under the provider's care receives  
7 the critical congenital heart disease screening.

8 3. This section does not apply if a parent objects  
9 to the screening. If a parent objects to the screening  
10 of a newborn, the attending health care provider shall  
11 document the refusal in the newborn's medical record  
12 and shall obtain a written refusal from the parent and  
13 report the refusal to the department.

14 4. Notwithstanding any provision to the contrary,  
15 the results of each newborn's critical congenital  
16 heart disease screening shall only be reported in a  
17 manner consistent with the reporting of the results  
18 of metabolic screenings pursuant to section 136A.5  
19 if funding is available for implementation of the  
20 reporting requirement.

21 5. This section shall be administered in accordance  
22 with rules adopted pursuant to section 136A.8.

23 Sec. 80. NEWBORN CRITICAL CONGENITAL HEART DISEASE  
24 SCREENING. Notwithstanding any provision to the  
25 contrary relating to the newborn screening policy  
26 pursuant to 641 IAC 4.3(1), critical congenital heart  
27 disease screening shall be included in the state's  
28 newborn screening panel as included in the recommended  
29 uniform screening panel as approved by the United  
30 States secretary of health and human services. The  
31 center for congenital and inherited disorders advisory  
32 committee shall make recommendations regarding  
33 implementation of the screening and the center for  
34 congenital and inherited disorders shall adopt rules  
35 as necessary to implement the screening. However,  
36 reporting of the results of each newborn's critical  
37 congenital heart disease screening shall not be  
38 required unless funding is available for implementation  
39 of the reporting requirement.

40 DIVISION VIII

41 RIGHT TO CURE — CLOSED CREDIT CARD ACCOUNTS

42 Sec. 81. Section 537.5110, subsection 4, paragraph  
43 c, Code 2013, is amended to read as follows:

44 c. Until the expiration of the minimum applicable  
45 period after the notice is given, the consumer may  
46 cure the default by tendering either the amount of all  
47 unpaid installments due at the time of the tender,  
48 without acceleration, plus any unpaid delinquency or  
49 deferral charges, or the amount stated in the notice  
50 of right to cure, whichever is less, or by tendering

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1 any performance necessary to cure any default other  
2 than nonpayment of amounts due, which is described  
3 in the notice of right to cure. The act of curing a  
4 default restores to the consumer the consumer's rights  
5 under the agreement as though no default had occurred,  
6 except as provided in subsection 3. However, where the  
7 obligation in default is a credit card account that  
8 has been closed, the act of curing a default does not  
9 restore to the consumer the consumer's rights under the  
10 agreement as though no default had occurred.

11 Sec. 82. Section 537.5111, Code 2013, is amended by  
12 adding the following new subsection:

13 NEW SUBSECTION. 4A. If the consumer credit  
14 transaction is a credit card account that has been  
15 closed, the notice shall conform to the requirements  
16 of subsection 2, and a notice in substantially the  
17 form specified in that subsection complies with this  
18 subsection except that the statement relating to  
19 continuation of the contract upon correction of the  
20 default as though the consumer did not default shall  
21 not be contained in the notice.

22 DIVISION IX

23 PUBLIC SAFETY TRAINING AND FACILITIES TASK FORCE

24 Sec. 83. PUBLIC SAFETY TRAINING AND FACILITIES TASK  
25 FORCE.

26 1. A public safety training and facilities task  
27 force is established. The department of public safety  
28 shall provide administrative support for the task  
29 force.

30 2. The task force shall consist of the following  
31 members:

32 a. One member appointed by the Iowa state sheriffs'  
33 and deputies' association.

34 b. One member appointed by the Iowa police chiefs  
35 association.

36 c. One member who is a fire fighter appointed by  
37 the Iowa professional fire fighters association.

38 d. One member who is the administrator of the Iowa  
39 fire service training bureau or the administrator's  
40 designee.

41 e. One member who is a representative of the fire  
42 service who is not a fire chief appointed by the Iowa  
43 firefighters association.

44 f. The director of the Iowa law enforcement academy  
45 or the director's designee.

46 g. The commissioner of public safety or the  
47 training coordinator of the department of public  
48 safety, as designated by the commissioner.

49 h. The state fire marshal or the state fire  
50 marshal's designee.

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1 i. One member appointed by the Iowa state police  
2 association.  
3 j. One member who is a fire chief appointed by the  
4 Iowa fire chiefs association.  
5 k. One member appointed by the Iowa emergency  
6 medical services association.  
7 l. One member appointed by the Iowa emergency  
8 management association.  
9 m. One member who is a fire chief appointed by the  
10 Iowa association of professional fire chiefs.  
11 n. One member who is a member of the office  
12 of motor vehicle enforcement of the department of  
13 transportation appointed by the director of the  
14 department of transportation.  
15 o. Four members of the general assembly serving  
16 as ex officio, nonvoting members, one representative  
17 to be appointed by the speaker of the house of  
18 representatives, one representative to be appointed by  
19 the minority leader of the house of representatives,  
20 one senator to be appointed by the majority leader of  
21 the senate, and one senator to be appointed by the  
22 minority leader of the senate.  
23 3. The voting members of the task force shall  
24 select one chairperson and one vice chairperson. The  
25 vice chairperson shall preside in the absence of  
26 the chairperson. Section 69.16A shall apply to the  
27 appointed members of the task force.  
28 4. It is the intent of the general assembly in  
29 establishing this task force that the task force  
30 develop a coordinated plan amongst all public safety  
31 disciplines that would oversee the construction of a  
32 consolidated fire and police public safety training  
33 facility, provide for the establishment of a governance  
34 board for the public safety disciplines and the  
35 consolidated facility, and to establish a consistent  
36 and steady funding mechanism to defray public safety  
37 training costs on an ongoing basis.  
38 5. The task force shall seek and consider input  
39 from all interested stakeholders and members of the  
40 public and shall include an emphasis on receiving input  
41 from fire service, law enforcement, and emergency  
42 medical services personnel. The task force shall  
43 consider and develop strategies relating to public  
44 safety training facility governance with the goal of  
45 all public safety disciplines being represented. Each  
46 public safety discipline shall advise the task force by  
47 developing individual training policies as determined  
48 by the discipline's governing bodies. The task force  
49 shall also develop a proposal for a joint public safety  
50 training facility, a budget for construction and future

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1 operation of the facility, financing options, including  
2 possible public-private partnerships, for construction  
3 and operation of the facility, and potential locations  
4 for the facility that are centrally located in this  
5 state.

6 6. a. The task force shall provide interim reports  
7 to the general assembly by December 31 of each year  
8 concerning the activities of the task force and shall  
9 submit its final report, including its findings and  
10 recommendations, to the general assembly by December  
11 31, 2016.

12 b. The final report shall include but not be  
13 limited to recommendations concerning the following:

14 (1) Consolidation of public safety governance  
15 within a single board and the membership of the board.  
16 Board duties would include overseeing the construction  
17 and maintenance of a consolidated fire and police  
18 public safety training facility.

19 (2) Development of a consolidated fire and police  
20 public safety training facility, including possible  
21 locations, building recommendations, and financing  
22 options.

23 (3) Any other recommendations relating to public  
24 safety training and facilities requirements.

25 Sec. 84. PUBLIC SAFETY TRAINING AND FACILITIES TASK  
26 FORCE — ADMINISTRATIVE SUPPORT. There is appropriated  
27 from the general fund of the state to the department  
28 of public safety for the fiscal year beginning July 1,  
29 2012, and ending June 30, 2013, the following amount,  
30 or so much thereof as is necessary, to be used for the  
31 purposes designated:

32 For providing administrative support for the public  
33 safety training and facilities task force as enacted  
34 in this Act:

35 ..... \$ 50,000

36 Notwithstanding section 8.33, moneys appropriated in  
37 this section that remain unencumbered or unobligated  
38 at the close of the fiscal year shall not revert but  
39 shall remain available for expenditure for the purposes  
40 designated until the close of the fiscal year that  
41 begins July 1, 2016.

42 Sec. 85. EFFECTIVE UPON ENACTMENT. This division  
43 of this Act, being deemed of immediate importance,  
44 takes effect upon enactment.

45 DIVISION X

46 CIGARETTE FIRE SAFETY STANDARD FUND

47 Sec. 86. Section 101B.5, subsection 5, Code 2013,  
48 is amended to read as follows:

49 5. For each cigarette listed in a certification, a  
50 manufacturer shall pay a fee of one hundred dollars to

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1 the department. The department shall deposit all fees  
2 received pursuant to this subsection with the treasurer  
3 of state for credit to the general fund of the state.  
4 Sec. 87. Section 101B.8, Code 2013, is amended by  
5 adding the following new subsection:  
6 NEW SUBSECTION. 10. The department shall deposit  
7 any moneys received from civil penalties assessed  
8 pursuant to this section with the treasurer of state  
9 for credit to the general fund of the state.  
10 Sec. 88. Section 101B.9, Code 2013, is amended to  
11 read as follows:  
12 101B.9 Cigarette fire safety standard fund.  
13 A cigarette fire safety standard fund is created as  
14 a special fund in the state treasury under the control  
15 of the department of public safety. The fund shall  
16 consist of all moneys recovered from the assessment  
17 of civil penalties or certification fees under this  
18 chapter. ~~The moneys in the fund shall, in~~ In addition  
19 to any moneys made available for such purpose, ~~be~~  
20 ~~available, subject to appropriation,~~ moneys in the fund  
21 are appropriated to the department of public safety for  
22 the purpose of fire safety and prevention programs,  
23 including for entry level fire fighter training,  
24 equipment, and operations.  
25 Sec. 89. REPEAL. Section 101B.9, Code 2013, is  
26 repealed.  
27 Sec. 90. CIGARETTE FIRE SAFETY STANDARD FUND.  
28 Notwithstanding section 8.33, or any other provision of  
29 law to the contrary, the unencumbered or unobligated  
30 balance of the cigarette fire safety standard fund  
31 at the close of the fiscal year beginning July 1,  
32 2012, shall not revert but shall remain available for  
33 expenditure for purposes of the regional emergency  
34 response training centers, on an equal basis, until the  
35 close of the succeeding fiscal year.  
36 Sec. 91. EFFECTIVE UPON ENACTMENT. Except for  
37 the section of this division of this Act repealing  
38 section 101B.9 which shall take effect July 1, 2013,  
39 this division of this Act, being deemed of immediate  
40 importance, takes effect upon enactment.  
41 Sec. 92. RETROACTIVE APPLICABILITY. The following  
42 provision or provisions of this division of this Act  
43 apply retroactively to July 1, 2007:  
44 1. The section amending section 101B.9.  
45 DIVISION XI  
46 IGNITION INTERLOCK  
47 Sec. 93. Section 321J.20, subsections 1 and 2, Code  
48 2013, are amended to read as follows:  
49 1. a. The department may, on application, issue  
50 a temporary restricted license to a person whose

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1 noncommercial driver's license is revoked under this  
2 chapter allowing the person to drive to and from the  
3 person's home and specified places at specified times  
4 which can be verified by the department and which are  
5 required by ~~the~~ any of the following:  
6 (1) The person's full-time or part-time  
7 employment.  
8 (2) The person's continuing health care or the  
9 continuing health care of another who is dependent upon  
10 the person.  
11 (3) The person's continuing education while  
12 enrolled in an educational institution on a part-time  
13 or full-time basis and while pursuing a course of study  
14 leading to a diploma, degree, or other certification of  
15 successful educational completion.  
16 (4) The person's substance abuse treatment, and to  
17 attend groups whose purpose is to eliminate or reduce  
18 alcohol or other drug use.  
19 (5) The person's court-ordered community service  
20 responsibilities, and appointments.  
21 (6) Appointments with the person's parole or  
22 probation officer.  
23 (7) Transport of the person's dependent minor child  
24 to and from school when public school transportation is  
25 not available for the child.  
26 (8) Transport of the person's dependent minor child  
27 to and from child care when necessary for the person's  
28 full-time or part-time employment.  
29 b. The department may also issue a temporary  
30 restricted license under this subsection that allows  
31 the person to drive for work purposes within the scope  
32 of the person's full-time or part-time employment.  
33 Any vehicle operated within the scope of the person's  
34 full-time or part-time employment must be equipped  
35 at all times with an ignition interlock device of a  
36 type approved by the commissioner of public safety,  
37 notwithstanding any provision of section 321J.4,  
38 321J.9, or 321J.12 to the contrary.  
39 c. The department may issue a temporary restricted  
40 license under this subsection only if the person's  
41 driver's license has not been revoked previously under  
42 section 321J.4, 321J.9, or 321J.12 and if any of the  
43 following apply:  
44 (1) The person's noncommercial driver's license is  
45 revoked under section 321J.4 and the minimum period of  
46 ineligibility for issuance of a temporary restricted  
47 license has expired. This subsection shall not apply  
48 to a revocation ordered under section 321J.4 resulting  
49 from a plea or verdict of guilty of a violation of  
50 section 321J.2 that involved a death.

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1 (2) The person's noncommercial driver's license is  
2 revoked under section 321J.9 and the person has entered  
3 a plea of guilty on a charge of a violation of section  
4 321J.2 which arose from the same set of circumstances  
5 which resulted in the person's driver's license  
6 revocation under section 321J.9 and the guilty plea  
7 is not withdrawn at the time of or after application  
8 for the temporary restricted license, and the minimum  
9 period of ineligibility for issuance of a temporary  
10 restricted license has expired.

11 (3) The person's noncommercial driver's license is  
12 revoked under section 321J.12, and the minimum period  
13 of ineligibility for issuance of a temporary restricted  
14 license has expired.

15 ~~b.~~ d. A temporary restricted license may  
16 be issued under this subsection if the person's  
17 noncommercial driver's license is revoked for two years  
18 under section 321J.4, subsection 2, or section 321J.9,  
19 subsection 1, paragraph "b", and the first three  
20 hundred sixty-five days of the revocation have expired.

21 ~~e.~~ e. This subsection does not apply to a person  
22 whose license was revoked under section 321J.2A or  
23 section 321J.4, subsection 4 or 6, or to a person whose  
24 license is suspended or revoked for another reason.

25 ~~d.~~ f. Following the applicable minimum period  
26 of ineligibility, a temporary restricted license  
27 under this subsection shall not be issued until the  
28 applicant installs an ignition interlock device of a  
29 type approved by the commissioner of public safety on  
30 all motor vehicles owned or operated by the applicant  
31 in accordance with section 321J.2, 321J.4, 321J.9,  
32 or 321J.12, or this subsection. Installation of an  
33 ignition interlock device under this subsection shall  
34 be required for the period of time for which the  
35 temporary restricted license is issued and for such  
36 additional period of time following reinstatement as is  
37 required under section 321J.17, subsection 3.

38 2. a. Notwithstanding section 321.560, the  
39 department may, on application, and upon the expiration  
40 of the minimum period of ineligibility for a temporary  
41 restricted license provided for under section  
42 321.560, 321J.4, 321J.9, or 321J.12, issue a temporary  
43 restricted license to a person whose noncommercial  
44 driver's license has either been revoked under this  
45 chapter, or revoked or suspended under chapter 321  
46 solely for violations of this chapter, or who has been  
47 determined to be a habitual offender under chapter  
48 321 based solely on violations of this chapter or on  
49 violations listed in section 321.560, subsection 1,  
50 paragraph "b", and who is not eligible for a temporary

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1 restricted license under subsection 1. However, the  
2 department may not issue a temporary restricted license  
3 under this subsection for a violation of section  
4 321J.2A or to a person under the age of twenty-one  
5 whose license is revoked under section 321J.4, 321J.9,  
6 or 321J.12. A

7 (1) If the person has no more than one previous  
8 revocation under this chapter, a temporary restricted  
9 license issued under this subsection may allow the  
10 person to drive to and from the person's home and  
11 specified places at specified times which can be  
12 verified by the department and which are required by  
13 any of the following:

14 (a) The person's full-time or part-time employment.

15 (b) The person's continuing health care or the  
16 continuing health care of another who is dependent upon  
17 the person.

18 (c) The person's continuing education while  
19 enrolled in an educational institution on a part-time  
20 or full-time basis and while pursuing a course of study  
21 leading to a diploma, degree, or other certification of  
22 successful educational completion.

23 (d) The person's substance abuse treatment and to  
24 attend groups whose purpose is to eliminate or reduce  
25 alcohol or other drug use.

26 (e) The person's court-ordered community service  
27 responsibilities.

28 (f) Appointments with the person's parole or  
29 probation officer.

30 (g) Transport of the person's dependent minor child  
31 to and from child care when necessary for the person's  
32 full-time or part-time employment.

33 (2) If the person has more than one previous  
34 revocation under this chapter, a temporary restricted  
35 license issued under this subsection may allow the  
36 person to drive to and from the person's home and  
37 specified places at specified times which can be  
38 verified by the department and which are required by  
39 the any of the following:

40 (a) The person's full-time or part-time  
41 employment.

42 (b) The person's continuing education while  
43 enrolled in an educational institution on a part-time  
44 or full-time basis and while pursuing a course of study  
45 leading to a diploma, degree, or other certification of  
46 successful educational completion.

47 (c) The person's substance abuse treatment and to  
48 attend groups whose purpose is to eliminate or reduce  
49 alcohol or other drug use.

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1 NOTARY PUBLIC  
2 Sec. 94. Section 9B.15, subsection 3, unnumbered  
3 paragraph 1, Code 2013, is amended to read as follows:  
4 A certificate of a notarial act is sufficient if it  
5 meets the requirements of subsections 1 and 2 and all  
6 any of the following apply:  
7 Sec. 95. Section 9B.17, subsection 1, paragraph a,  
8 Code 2013, is amended to read as follows:  
9 a. Include the notary public's name, the words  
10 "Notarial Seal" and "Iowa", the words "Commission  
11 Number" followed by a number assigned to the notary  
12 public by the secretary of state, the words "My  
13 Commission Expires" followed either by the date that  
14 the notary public's term would ordinarily expire as  
15 provided in section 9B.21 or a blank line on which the  
16 notary public shall indicate the date of expiration,  
17 if any, of the notary public's commission, as required  
18 by and in satisfaction of section 9B.15, subsection 1,  
19 paragraph "e", and other information required by the  
20 secretary of state.  
21 Sec. 96. Section 321I.31, subsection 3, Code 2013,  
22 is amended to read as follows:  
23 3. An owner of an all-terrain vehicle shall apply  
24 to the county recorder for issuance of a certificate  
25 of title within thirty days after acquisition.  
26 The application shall be on forms the department  
27 prescribes and accompanied by the required fee. The  
28 application shall be signed and sworn to before a  
29 ~~notary public~~ notarial officer as provided in chapter  
30 9B or other person who administers oaths, or shall  
31 include a certification signed in writing containing  
32 substantially the representation that statements made  
33 are true and correct to the best of the applicant's  
34 knowledge, information, and belief, under penalty of  
35 perjury. The application shall contain the date of  
36 sale and gross price of the all-terrain vehicle or  
37 the fair market value if no sale immediately preceded  
38 the transfer and any additional information the  
39 department requires. If the application is made for  
40 an all-terrain vehicle last previously registered  
41 or titled in another state or foreign country, the  
42 application shall contain this information and any  
43 other information the department requires.  
44 Sec. 97. Section 462A.77, subsection 4, Code 2013,  
45 is amended to read as follows:  
46 4. Every owner of a vessel subject to titling  
47 under this chapter shall apply to the county recorder  
48 for issuance of a certificate of title for the vessel  
49 within thirty days after acquisition. The application  
50 shall be on forms the department prescribes, and

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1 accompanied by the required fee. The application shall  
2 be signed and sworn to before a ~~notary public~~ notarial  
3 officer as provided in chapter 9B or other person who  
4 administers oaths, or shall include a certification  
5 signed in writing containing substantially the  
6 representation that statements made are true and  
7 correct to the best of the applicant's knowledge,  
8 information, and belief, under penalty of perjury.  
9 The application shall contain the date of sale and  
10 gross price of the vessel or the fair market value  
11 if no sale immediately preceded the transfer, and any  
12 additional information the department requires. If  
13 the application is made for a vessel last previously  
14 registered or titled in another state or foreign  
15 country, it shall contain this information and any  
16 other information the department requires.

17 Sec. 98. Section 554.3505, subsection 2, Code 2013,  
18 is amended to read as follows:

19 2. A protest is a certificate of dishonor made by a  
20 United States consul or vice consul, or a ~~notary public~~  
21 notarial officer as provided in chapter 9B or other  
22 person authorized to administer oaths by the law of  
23 the place where dishonor occurs. It may be made upon  
24 information satisfactory to that person. The protest  
25 must identify the instrument and certify either that  
26 presentment has been made or, if not made, the reason  
27 why it was not made, and that the instrument has been  
28 dishonored by nonacceptance or nonpayment. The protest  
29 may also certify that notice of dishonor has been given  
30 to some or all parties.

31 Sec. 99. Section 589.4, Code 2013, is amended to  
32 read as follows:

33 **589.4 Acknowledgments by corporation officers.**

34 The acknowledgments of all deeds, mortgages, or  
35 other instruments in writing taken or certified more  
36 than ten years earlier, which instruments have been  
37 recorded in the recorder's office of any county of this  
38 state, including acknowledgments of instruments made by  
39 a corporation, or to which the corporation was a party,  
40 or under which the corporation was a beneficiary,  
41 and which have been acknowledged before or certified  
42 by a ~~notary public~~ notarial officer as provided in  
43 chapter 9B who was at the time of the acknowledgment or  
44 certifying a stockholder or officer in the corporation,  
45 are legal and valid official acts of the notaries  
46 public, and entitle the instruments to be recorded,  
47 anything in the laws of the state of Iowa in regard to  
48 acknowledgments to the contrary notwithstanding. This  
49 section does not affect pending litigation.

50 Sec. 100. Section 589.5, Code 2013, is amended to

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1 read as follows:

2 **589.5 Acknowledgments by stockholders.**

3 All deeds and conveyances of lands within this  
4 state executed more than ten years earlier, but  
5 which have been acknowledged or proved according  
6 to and in compliance with the laws of this state  
7 before a ~~notary public~~ notarial officer as provided  
8 in chapter 9B or other official authorized by law  
9 to take acknowledgments who was, at the time of  
10 the acknowledgment, an officer or stockholder of a  
11 corporation interested in the deed or conveyance, or  
12 otherwise interested in the deeds or conveyances, are,  
13 if otherwise valid, valid in law as though acknowledged  
14 or proved before an officer not interested in the  
15 deeds or conveyances; and if recorded more than ten  
16 years earlier, in the respective counties in which  
17 the lands are, the records are valid in law as though  
18 the deeds and conveyances, so acknowledged or proved  
19 and recorded, had, prior to being recorded, been  
20 acknowledged or proved before an officer having no  
21 interest in the deeds or conveyances.

22 Sec. 101. Section 622.86, Code 2013, is amended to  
23 read as follows:

24 **622.86 Foreign affidavits.**

25 Those taken out of the state before any judge or  
26 clerk of a court of record, or before a ~~notary public~~  
27 notarial officer as provided in chapter 9B, or a  
28 commissioner appointed by the governor of this state to  
29 take acknowledgment of deeds in the state where such  
30 affidavit is taken, are of the same credibility as if  
31 taken within the state.

32 DIVISION XIII

33 CORN PROMOTION BOARD

34 Sec. 102. Section 185C.1, Code 2013, is amended by  
35 adding the following new subsection:

36 NEW SUBSECTION. 4A. "Director" means a district  
37 elected director or a board elected director as  
38 provided in section 185C.6.

39 Sec. 103. Section 185C.1, subsection 5, Code 2013,  
40 is amended to read as follows:

41 5. "District" means an official crop reporting  
42 district formed by the United States department of  
43 agriculture for use on January 1, 2013, and set out in  
44 the annual farm census published in that year by the  
45 Iowa department of agriculture and land stewardship.

46 Sec. 104. Section 185C.3, Code 2013, is amended to  
47 read as follows:

48 **185C.3 Establishment of corn promotion board.**

49 If a majority of the producers voting in the  
50 referendum election approve the passage of the

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1 promotional order, an Iowa corn promotion board shall  
2 be established. ~~The board shall consist of one~~  
3 ~~director elected from each district in the state,~~  
4 ~~except that a district producing more than an average~~  
5 ~~of one hundred million bushels of corn in the three~~  
6 ~~previous marketing years is entitled to two directors.~~

7 Sec. 105. Section 185C.6, Code 2013, is amended by  
8 striking the section and inserting in lieu thereof the  
9 following:

10 **185C.6 Number and election of directors.**

11 The Iowa corn promotion board established pursuant  
12 to section 185C.3 shall be composed of directors  
13 elected as provided in this chapter. The directors  
14 shall include all of the following:

15 1. Nine district elected directors. Each such  
16 director shall be elected from a district as provided  
17 in section 185C.5, this section, and sections 185C.7  
18 and 185C.8. A candidate receiving the highest number  
19 of votes in each district shall be elected to represent  
20 that district.

21 2. Three board elected directors. Each such  
22 director shall be elected by the board. The candidate  
23 receiving the highest number of votes by the board  
24 shall be elected to represent the state on at-large  
25 basis.

26 Sec. 106. Section 185C.7, Code 2013, is amended to  
27 read as follows:

28 **185C.7 Terms of directors.**

29 ~~1. Director terms~~ A director's term of office shall  
30 be for three years ~~and no.~~ A district elected director  
31 ~~of the board shall not serve for more than three~~  
32 ~~complete consecutive terms. A board elected director~~  
33 ~~shall not serve for more than one complete term of~~  
34 ~~office. A district elected director who is elected~~  
35 ~~as board elected director shall not serve more than a~~  
36 ~~total of four terms of office, regardless of whether~~  
37 ~~any of the terms of office are complete or consecutive.~~

38 2. If the board is reconstituted pursuant to  
39 section 185C.8, the terms of the directors shall be  
40 controlled by this section. However, the initial terms  
41 of the reconstituted board shall be staggered. To the  
42 extent practicable, one-third of the elected directors  
43 shall serve an initial term of one year, one-third of  
44 the elected directors shall serve an initial term of  
45 two years, and one-third of the elected directors shall  
46 serve an initial term of three years. The initial  
47 terms of board elected directors shall be determined  
48 by board members directors drawing lots. ~~The board~~  
49 ~~elected under this paragraph shall not contain two~~  
50 ~~directors from the same district serving the same term.~~

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1 Sec. 107. Section 185C.8, Code 2013, is amended to  
2 read as follows:

3 **185C.8 Elections Administration of elections for**  
4 **directors.**

5 1. The Iowa corn promotion board shall administer  
6 elections for district elected directors of the board  
7 with the assistance of the secretary. Prior to the  
8 expiration of a director's term of office, the board  
9 shall appoint a nominating committee for the district  
10 represented by that director. The nominating committee  
11 shall consist of five producers who are residents of  
12 the district from which a director must be elected.  
13 The nominating committee shall nominate two resident  
14 producers as candidates for each director position for  
15 which an election is to be held. Additional candidates  
16 may be nominated by a written petition of twenty-five  
17 producers. Procedures governing the time and place of  
18 filing shall be adopted and publicized by the board.

19 Following recommencement of the promotional order,  
20 or termination of the promotional order's suspension  
21 as provided in section 185C.24, the secretary shall  
22 order the reconstitution of the board. An election of  
23 district elected directors shall be held within thirty  
24 days from the date of the order. The secretary shall  
25 call for, provide for notice of, conduct, and certify  
26 the results of the election in a manner consistent  
27 with section 185C.5 through 185C.7. Directors shall  
28 serve terms as provided in section 185C.7. Rules  
29 or procedures adopted by the board and in effect at  
30 the date of suspension shall continue in effect upon  
31 reconstitution of the board. The Iowa corn growers  
32 association may nominate two resident producers as  
33 candidates for each director position. Additional  
34 candidates may be nominated by a written petition of at  
35 least twenty-five producers.

36 2. The Iowa corn promotion board shall administer  
37 elections for board elected directors. Prior to  
38 the expiration of a board elected director's term of  
39 office, the board may appoint a nominating committee.  
40 In order to be eligible for nomination and election,  
41 a candidate must have previously served on the board  
42 as an elected director. An officer of the board shall  
43 certify the results of the election.

44 Sec. 108. Section 185C.10, subsection 3, Code 2013,  
45 is amended by striking the subsection.

46 Sec. 109. Section 185C.14, subsection 3, Code 2013,  
47 is amended to read as follows:

48 3. The board shall meet at least ~~once every~~ three  
49 ~~months~~ times each year, and at such other times as  
50 deemed necessary by the board.

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1     Sec. 110. Section 185C.21, subsection 2, Code 2013,  
2 is amended to read as follows:  
3     2. Upon request of the board, the secretary shall  
4 call a special referendum for producers to vote  
5 on whether to authorize an increase in the state  
6 assessment above one-quarter of one cent per bushel,  
7 notwithstanding subsection 1. The special referendum  
8 shall be conducted as provided in this chapter for  
9 referendum elections. However, the special referendum  
10 shall not affect the existence or length of the  
11 promotional order in effect. If a majority of the  
12 producers voting in the special referendum approve  
13 the increase, the board may increase the assessment  
14 to the amount approved in the special referendum.  
15 However, a state assessment shall not exceed ~~one cent~~  
16 per a scheduled amount assessed on each bushel of corn  
17 marketed in this state determined as follows:  
18     a. Until September 1, 2013, one cent.  
19     b. For each marketing year of the period beginning  
20 September 1, 2013, and ending August 31, 2018, two  
21 cents.  
22     c. For each marketing year of the period beginning  
23 September 1, 2018, and ending August 31, 2023, three  
24 cents.  
25     d. For each marketing year of the period beginning  
26 September 1, 2023, and ending August 31, 2028, four  
27 cents.  
28     e. For each marketing year beginning on and after  
29 September 1, 2028, five cents.  
30     Sec. 111. Section 185C.27, Code 2013, is amended to  
31 read as follows:  
32     **185C.27 Refund of assessment.**  
33     A producer who has sold corn and had a state  
34 assessment deducted from the sale price, by application  
35 in writing to the board, may secure a refund in the  
36 amount deducted. The refund shall be payable only  
37 when the application shall have been made to the board  
38 within sixty days after the deduction. Application  
39 forms shall be given by the board to each first  
40 purchaser when requested and the first purchaser  
41 shall make the applications available to any producer.  
42 Each application for refund by a producer shall have  
43 attached to the application proof of the assessment  
44 deducted. The proof of assessment may be in the  
45 form of a duplicate or certified copy of the purchase  
46 invoice by the first purchaser. The board shall have  
47 thirty business days from the date the application  
48 for refund is received to remit the refund to the  
49 producer. The board may provide for refunds of a  
50 federal assessment as provided by federal law. Unless

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1 inconsistent with federal law, refunds shall be made  
2 under section 185C.26.

3     Sec. 112. IMPLEMENTATION. The Iowa corn promotion  
4 board established pursuant to section 185C.3 shall  
5 implement this division of this Act.

6     1. During the implementation period all of the  
7 following shall apply:

8       a. The board shall provide for staggered terms  
9 of directors in the same manner as required for the  
10 initial terms of office of a reconstituted board  
11 pursuant to section 185C.7. However, the board is not  
12 required to draw lots as otherwise provided in that  
13 section.

14       b. The board is not required to fill a vacancy for  
15 an unexpired term as required in section 185C.9.

16       c. The board may reduce the number of years of a  
17 director's term in order to comply with this section.

18     2. The board shall complete implementation of this  
19 Act not later than July 1, 2014.

20     Sec. 113. EFFECTIVE UPON ENACTMENT. This division  
21 of this Act, being deemed of immediate importance,  
22 takes effect upon enactment.

23                     DIVISION XIV

24     APPORTIONMENT OF TRANSPORTATION FUNDS — APPROPRIATION

25     Sec. 114. Section 312.3, subsection 2, Code 2013,  
26 is amended by adding the following new paragraph:

27     NEW PARAGRAPH. *d.* For purposes of apportioning  
28 among the cities of the state the percentage of  
29 the road use tax fund to be credited to the street  
30 construction fund of the cities for each month  
31 beginning March 2011 and ending March 2021 pursuant to  
32 this subsection, the population of each city shall be  
33 determined by the greater of the population of the city  
34 as of the last preceding certified federal census or  
35 as of the April 1, 2010, population estimates base as  
36 determined by the United States census bureau.

37     Sec. 115. STREET CONSTRUCTION FUND —  
38 APPROPRIATION.

39     1. In a written application to the treasurer of  
40 state submitted by October 1, 2013, a city may request  
41 an additional distribution of moneys to be credited  
42 to the street construction fund of the city equal to  
43 that additional amount, calculated by the treasurer,  
44 that the city would have received if the funds were  
45 apportioned based upon the population of the city as  
46 determined by section 312.3, subsection 2, paragraph  
47 "d", as enacted in this division of this Act, for the  
48 months prior to the effective date of this division of  
49 this Act.

50     2. Upon determination by the treasurer of state

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1 that an additional amount should be credited to a city  
2 as provided by this section, there is appropriated from  
3 the general fund of the state to the department of  
4 transportation, for the fiscal year beginning July 1,  
5 2013, and ending June 30, 2014, an amount sufficient to  
6 pay the additional amount which shall be distributed to  
7 the city for deposit in the street construction fund  
8 of the city.

9 Sec. 116. EFFECTIVE UPON ENACTMENT. This division  
10 of this Act, being deemed of immediate importance,  
11 takes effect upon enactment.

12 Sec. 117. RETROACTIVE APPLICABILITY. This division  
13 of this Act applies retroactively to March 2011.

14 DIVISION XV

15 IOWACARE

16 MEDICAL ASSISTANCE — IOWACARE TRANSFER ALLOCATION

17 Sec. 118. 2011 Iowa Acts, chapter 129, section 122,  
18 subsection 13, as amended by 2012 Iowa Acts, chapter  
19 1133, section 10, is amended to read as follows:

20 13. Of the funds appropriated in this section, up  
21 to ~~\$8,684,329~~ \$16,004,422 may be transferred to the  
22 IowaCare account created in section 249J.24.

23 IOWACARE ACCOUNT APPROPRIATIONS — UNIVERSITY OF IOWA  
24 HOSPITALS AND CLINICS

25 Sec. 119. 2011 Iowa Acts, chapter 129, section 146,  
26 subsection 1, paragraph c, as amended by 2012 Iowa  
27 Acts, chapter 1133, section 40, is amended to read as  
28 follows:

29 c. The university of Iowa hospitals and clinics  
30 shall certify public expenditures in an amount equal to  
31 provide the nonfederal share on total expenditures not  
32 to exceed ~~\$32,000,000~~ \$26,000,000.

33 Sec. 120. 2011 Iowa Acts, chapter 129, section 146,  
34 subsection 2, unnumbered paragraph 2, as amended by  
35 2012 Iowa Acts, chapter 1133, section 41, is amended  
36 to read as follows:

37 For salaries, support, maintenance, equipment, and  
38 miscellaneous purposes, for the provision of medical  
39 and surgical treatment of indigent patients, for  
40 provision of services to members of the expansion  
41 population pursuant to chapter 249J, and for medical  
42 education:

43 ..... \$ ~~45,654,133~~  
44 52,569,199

45 Sec. 121. 2011 Iowa Acts, chapter 129, section 146,  
46 subsection 3, is amended to read as follows:

47 3. There is appropriated from the IowaCare account  
48 created in section 249J.24, to the state board  
49 of regents for distribution to university of Iowa  
50 physicians for the fiscal year beginning July 1, 2012,

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1 and ending June 30, 2013, the following amount, or  
2 so much thereof as is necessary to be used for the  
3 purposes designated:  
4 For salaries, support, maintenance, equipment, and  
5 miscellaneous purposes for the provision of medical and  
6 surgical treatment of indigent patients, for provision  
7 of services to members of the expansion population  
8 pursuant to chapter 249J, and for medical education:  
9 ..... \$ ~~16,277,753~~  
10 19,806,365  
11 Notwithstanding any provision of law to the  
12 contrary, the amount appropriated in this subsection  
13 shall be distributed based on claims submitted,  
14 adjudicated, and paid by the Iowa Medicaid enterprise.  
15 Once the entire amount appropriated in this subsection  
16 has been distributed, claims shall continue to  
17 be submitted and adjudicated by the Iowa Medicaid  
18 enterprise; however, no payment shall be made based  
19 upon such claims.  
20 Sec. 122. 2011 Iowa Acts, chapter 129, section  
21 146, subsection 6, unnumbered paragraphs 1 and 2, are  
22 amended to read as follows:  
23 There is appropriated from the IowaCare account  
24 created in section 249J.24 to the department of human  
25 services for the fiscal year beginning July 1, 2012,  
26 and ending June 30, 2013, the following amount, or  
27 so much thereof as is necessary to be used for the  
28 purposes designated:  
29 For a care coordination pool to pay the expansion  
30 population providers consisting of the university of  
31 Iowa hospitals and clinics, the publicly owned acute  
32 care teaching hospital as specified in section 249J.7,  
33 and current medical assistance program providers that  
34 are not expansion population network providers pursuant  
35 to section 249J.7, for services covered by the full  
36 benefit medical assistance program but not under the  
37 IowaCare program pursuant to section 249J.6, that are  
38 provided to expansion population members:  
39 ..... \$ ~~1,500,000~~  
40 2,500,000  
41 Sec. 123. 2011 Iowa Acts, chapter 129, section 146,  
42 is amended by adding the following new subsection:  
43 NEW SUBSECTION. 8. For the fiscal year beginning  
44 July 1, 2012, and ending June 30, 2013, the state board  
45 of regents shall transfer \$1,275,577 to the IowaCare  
46 account created in section 249J.24, to provide the  
47 nonfederal share for distribution to university of Iowa  
48 physicians under the IowaCare program.  
49 Sec. 124. EFFECTIVE UPON ENACTMENT. This division  
50 of this Act, being deemed of immediate importance,

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1 takes effect upon enactment.  
2 DIVISION XVI  
3 HISTORIC PRESERVATION AND CULTURAL AND ENTERTAINMENT  
4 DISTRICT TAX CREDITS  
5 Sec. 125. Section 404A.1, subsection 2, paragraph  
6 e, Code 2013, is amended to read as follows:  
7 e. "Substantial rehabilitation" means qualified  
8 rehabilitation costs that meet or exceed the following:  
9 (1) In the case of commercial property, costs  
10 totaling at least fifty thousand dollars or fifty  
11 percent of the assessed value of the property,  
12 excluding the land, prior to the rehabilitation,  
13 whichever is less.  
14 (2) In the case of ~~residential property or barns~~  
15 other than commercial property, costs totaling at least  
16 twenty-five thousand dollars or twenty-five percent  
17 of the assessed value, excluding the land, prior to  
18 rehabilitation, whichever is less.  
19 Sec. 126. Section 404A.3, subsection 3, paragraph  
20 b, Code 2013, is amended to read as follows:  
21 b. The eligible property shall be placed in service  
22 within either sixty months of the date on which the  
23 project application was approved under this section,  
24 or seventy-two months of the date on which the project  
25 application was approved under this section if more  
26 than fifty percent of the qualified rehabilitation  
27 costs are incurred within sixty months of the date on  
28 which the project application was approved under this  
29 section.  
30 Sec. 127. Section 404A.4, subsection 2, paragraph  
31 d, Code 2013, is amended to read as follows:  
32 d. For the fiscal year beginning July 1, 2012,  
33 ~~and for each fiscal year thereafter,~~ the office shall  
34 reserve not more than forty-five million dollars worth  
35 of tax credits for any one taxable year.  
36 Sec. 128. Section 404A.4, subsection 2, Code 2013,  
37 is amended by adding the following new paragraphs:  
38 NEW PARAGRAPH. e. For a fiscal year beginning  
39 on or after July 1, 2013, but before July 1, 2016,  
40 the office shall reserve not more than sixty million  
41 dollars worth of tax credits for any one taxable year.  
42 NEW PARAGRAPH. f. For the fiscal year beginning  
43 July 1, 2016, and for each fiscal year thereafter,  
44 the office shall reserve not more than fifty million  
45 dollars worth of tax credits for any one taxable year.  
46 Sec. 129. Section 404A.4, subsection 4, paragraph  
47 a, Code 2013, is amended to read as follows:  
48 a. The total amount of tax credits that may be  
49 approved for a fiscal year prior to the fiscal year  
50 beginning July 1, 2012, under this chapter shall not

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1 exceed fifty million dollars. The total amount of  
2 tax credits that may be approved for ~~a~~ the fiscal  
3 year beginning on ~~or after~~ July 1, 2012, shall not  
4 exceed forty-five million dollars. The total amount  
5 of tax credits that may be approved for a fiscal year  
6 beginning on or after July 1, 2013, but before July  
7 1, 2016, shall not exceed sixty million dollars. The  
8 total amount of tax credits that may be approved for a  
9 fiscal year beginning on or after July 1, 2016, shall  
10 not exceed fifty million dollars.

11 Sec. 130. Section 404A.4, subsection 4, paragraph  
12 b, subparagraph (1), Code 2013, is amended to read as  
13 follows:

14 (1) Ten percent of the dollar amount of tax credits  
15 shall be allocated for purposes of new projects with  
16 final qualified rehabilitation costs of ~~five~~ seven  
17 hundred fifty thousand dollars or less.

18 Sec. 131. EFFECTIVE UPON ENACTMENT. The following  
19 provision or provisions of this division of this Act,  
20 being deemed of immediate importance, take effect upon  
21 enactment:

22 1. The section amending section 404A.3.

23 Sec. 132. APPLICABILITY. The following provision  
24 or provisions of this division of this Act apply to  
25 eligible property to be placed in service on or after  
26 the effective date of this division of this Act:

27 1. The section amending section 404A.3.

28 DIVISION XVII

29 INCOME TAXES

30 Sec. 133. Section 422.5, subsection 1, paragraph j,  
31 subparagraph (2), subparagraph division (a), Code 2013,  
32 is amended to read as follows:

33 (a) The tax imposed upon the taxable income of  
34 a resident shareholder in an S corporation or of  
35 an estate or trust with a situs in Iowa that is a  
36 shareholder in an S corporation, which S corporation  
37 has in effect for the tax year an election under  
38 subchapter S of the Internal Revenue Code and carries  
39 on business within and without the state, may be  
40 computed by reducing the amount determined pursuant  
41 to paragraphs "a" through "i" by the amounts of  
42 nonrefundable credits under this division and by  
43 multiplying this resulting amount by a fraction of  
44 which the resident's or estate's or trust's net income  
45 allocated to Iowa, as determined in section 422.8,  
46 subsection 2, paragraph "b", is the numerator and the  
47 resident's or estate's or trust's total net income  
48 computed under section 422.7 is the denominator. If  
49 a resident shareholder, or an estate or trust with  
50 a situs in Iowa that is a shareholder, has elected

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1 to take advantage of this subparagraph (2), and for  
2 the next tax year elects not to take advantage of  
3 this subparagraph, the resident or estate or trust  
4 shareholder shall not reelect to take advantage of  
5 this subparagraph for the three tax years immediately  
6 following the first tax year for which the shareholder  
7 elected not to take advantage of this subparagraph,  
8 unless the director consents to the reelection. This  
9 subparagraph also applies to individuals who are  
10 residents of Iowa for less than the entire tax year.  
11 Sec. 134. Section 422.8, subsection 2, paragraph b,  
12 unnumbered paragraph 1, Code 2013, is amended to read  
13 as follows:  
14 A resident's income, or the income of an estate  
15 or trust with a situs in Iowa, allocable to Iowa is  
16 the income determined under section 422.7 reduced by  
17 items of income and expenses from an S corporation that  
18 carries on business within and without the state when  
19 those items of income and expenses pass directly to the  
20 shareholders under provisions of the Internal Revenue  
21 Code. These items of income and expenses are increased  
22 by the greater of the following:  
23 Sec. 135. Section 422.15, subsection 2, Code 2013,  
24 is amended to read as follows:  
25 2. Every partnership, including limited  
26 partnerships ~~organized under chapter 488, having a~~  
27 ~~place of business in the state, doing business in this~~  
28 ~~state, or deriving income from sources within this~~  
29 ~~state as defined in section 422.33, subsection 1, shall~~  
30 make a return, stating specifically the net income  
31 and capital gains (or losses) reported on the federal  
32 partnership return, the names and addresses of the  
33 partners, and their respective shares in said amounts.  
34 Sec. 136. EFFECTIVE UPON ENACTMENT. This division  
35 of this Act, being deemed of immediate importance,  
36 takes effect upon enactment.  
37 Sec. 137. RETROACTIVE APPLICABILITY. The following  
38 provision or provisions of this division of this Act  
39 apply retroactively to January 1, 2013, for tax years  
40 beginning on or after that date:  
41 1. The section amending section 422.5.  
42 2. The section amending section 422.8.  
43 3. The section amending section 422.15.  
44 DIVISION XVIII  
45 SALES AND USE TAXES  
46 Sec. 138. Section 423.1, subsection 5, Code 2013,  
47 is amended to read as follows:  
48 5. "Agricultural production" includes the production  
49 of flowering, ornamental, or vegetable plants in  
50 commercial greenhouses or otherwise, and production

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1 from aquaculture, and production from silvicultural  
2 activities. *"Agricultural products"* includes  
3 flowering, ornamental, or vegetable plants and those  
4 products of aquaculture and silviculture.  
5 Sec. 139. Section 423.2, subsection 6, paragraph a,  
6 Code 2013, is amended to read as follows:  
7 a. The sales price of any of the following  
8 enumerated services is subject to the tax imposed  
9 by subsection 5: alteration and garment repair;  
10 armored car; vehicle repair; battery, tire, and  
11 allied; investment counseling; service charges of  
12 all financial institutions; barber and beauty; boat  
13 repair; vehicle wash and wax; campgrounds; carpentry;  
14 roof, shingle, and glass repair; dance schools  
15 and dance studios; dating services; dry cleaning,  
16 pressing, dyeing, and laundering; electrical and  
17 electronic repair and installation; excavating and  
18 grading; farm implement repair of all kinds; flying  
19 service; furniture, rug, carpet, and upholstery  
20 repair and cleaning; fur storage and repair; golf and  
21 country clubs and all commercial recreation; gun and  
22 camera repair; house and building moving; household  
23 appliance, television, and radio repair; janitorial and  
24 building maintenance or cleaning; jewelry and watch  
25 repair; lawn care, landscaping, and tree trimming  
26 and removal; limousine service, including driver;  
27 machine operator; machine repair of all kinds; motor  
28 repair; motorcycle, scooter, and bicycle repair;  
29 oilers and lubricators; office and business machine  
30 repair; painting, papering, and interior decorating;  
31 parking facilities; pay television; pet grooming; pipe  
32 fitting and plumbing; wood preparation; executive  
33 search agencies; private employment agencies, excluding  
34 services for placing a person in employment where the  
35 principal place of employment of that person is to be  
36 located outside of the state; reflexology; security  
37 and detective services, excluding private security  
38 and detective services furnished by a peace officer  
39 with the knowledge and consent of the chief executive  
40 officer of the peace officer's law enforcement  
41 agency; sewage services for nonresidential commercial  
42 operations; sewing and stitching; shoe repair and  
43 shoeshine; sign construction and installation;  
44 storage of household goods, mini-storage, and  
45 warehousing of raw agricultural products; swimming  
46 pool cleaning and maintenance; tanning beds or salons;  
47 taxidermy services; telephone answering service; test  
48 laboratories, including mobile testing laboratories and  
49 field testing by testing laboratories, and excluding  
50 tests on humans or animals; termite, bug, roach,

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1 and pest eradicators; tin and sheet metal repair;  
2 transportation service consisting of the rental of  
3 recreational vehicles or recreational boats, or the  
4 rental of motor vehicles subject to registration which  
5 are registered for a gross weight of thirteen tons  
6 or less for a period of sixty days or less, or the  
7 rental of aircraft for a period of sixty days or less;  
8 Turkish baths, massage, and reducing salons, excluding  
9 services provided by massage therapists licensed  
10 under chapter 152C; water conditioning and softening;  
11 weighing; welding; well drilling; wrapping, packing,  
12 and packaging of merchandise other than processed meat,  
13 fish, fowl, and vegetables; wrecking service; wrecker  
14 and towing.

15 Sec. 140. Section 423.3, subsection 47, paragraph  
16 d, subparagraph (4), Code 2013, is amended to read as  
17 follows:

18 (4) "Manufacturer" means as defined in section  
19 428.20 a person who purchases, receives, or holds  
20 personal property of any description for the purpose  
21 of adding to its value by a process of manufacturing,  
22 refining, purifying, combining of different materials,  
23 or by the packing of meats, with a view to selling  
24 the property for gain or profit, but also includes  
25 contract manufacturers. A contract manufacturer is a  
26 manufacturer that otherwise falls within the definition  
27 of manufacturer under section 428.20, except that  
28 a contract manufacturer does not sell the tangible  
29 personal property the contract manufacturer processes  
30 on behalf of other manufacturers. A business engaged  
31 in activities subsequent to the extractive process of  
32 quarrying or mining, such as crushing, washing, sizing,  
33 or blending of aggregate materials, is a manufacturer  
34 with respect to these activities. This subparagraph  
35 (4) shall not be construed to require that a person  
36 be primarily engaged in an activity listed in this  
37 subparagraph in order to qualify as a manufacturer for  
38 purposes of this subsection.

39 Sec. 141. Section 423.3, Code 2013, is amended by  
40 adding the following new subsection:

41 NEW SUBSECTION. 99. The sales price from services  
42 furnished by forestry consultants and forestry vendors  
43 engaged in forestry practices on private or public  
44 land.

45 DIVISION XIX  
46 IOWA FUND OF FUNDS

47 Sec. 142. Section 15E.62, Code 2013, is amended by  
48 adding the following new subsections:

49 NEW SUBSECTION. 03. "Creditor" means a person,  
50 including an assignee of or successor to such person,

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1 who extends credit or makes a loan to the Iowa fund of  
2 funds or to a designated investor, and includes any  
3 person who refinances such credit or loan.  
4 NEW SUBSECTION. 04. "Fund documents" means all  
5 agreements relating to matters under the purview of  
6 this division VII entered into prior to the effective  
7 date of this division of this Act between or among  
8 the state, the Iowa fund of funds, a fund allocation  
9 manager or similar manager, the Iowa capital investment  
10 corporation, the board, a creditor, a designated  
11 investor, and a private seed or venture capital  
12 partnership, and includes other documents having the  
13 same force and effect between or among such parties,  
14 as any of the foregoing may be amended, modified,  
15 restated, or replaced from time to time.  
16 Sec. 143. Section 15E.65, subsection 2, paragraph  
17 h, Code 2013, is amended to read as follows:  
18 ~~h. Fifty years after the organization of the~~  
19 ~~Iowa fund of funds~~ As soon as practicable after the  
20 effective date of this division of this Act, the  
21 Iowa capital investment corporation, in conjunction  
22 with the department of revenue, the board, and the  
23 attorney general, shall wind up the Iowa fund of  
24 funds pursuant to section 15E.72 and shall cause the  
25 Iowa fund of funds to be liquidated with all of its  
26 assets distributed to its owners in accordance with  
27 the provisions of its organizational documents and in  
28 accordance with the fund documents. In liquidating  
29 such assets, the capital investment corporation, the  
30 department of revenue, the board, and the attorney  
31 general shall act with prudence and caution in order  
32 to minimize costs and fees and to preserve investment  
33 assets to the extent reasonably possible.  
34 Sec. 144. NEW SECTION. 15E.72 Program wind-up and  
35 future repeal.  
36 1. *Organization of additional funds prohibited.*  
37 Notwithstanding section 15E.65, an Iowa fund of funds  
38 shall not be organized on or after the effective date  
39 of this division of this Act.  
40 2. *New investments by the fund of funds*  
41 *prohibited.* Notwithstanding section 15E.65, the Iowa  
42 fund of funds shall not make new investments in private  
43 seed and venture capital partnerships or entities on or  
44 after the effective date of this division of this Act  
45 except as required by the fund documents.  
46 3. *New investments by designated investors*  
47 *prohibited.*  
48 a. Except as provided in paragraph "b", and  
49 notwithstanding any other provision in this division  
50 VII, a designated investor shall not invest in the Iowa

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1 fund of funds on or after the effective date of this  
2 division of this Act.  
3     *b.* Notwithstanding the prohibition in paragraph  
4 "a", a designated investor may invest in the Iowa  
5 fund of funds on or after the effective date of this  
6 division of this Act to the extent such investment  
7 is required by the fund documents. In addition, the  
8 director of revenue, with the approval of the attorney  
9 general, may authorize additional investment in the  
10 Iowa fund of funds but only if such an investment is  
11 necessary to preserve fund assets, repay creditors, pay  
12 taxes, or otherwise effectuate an orderly wind-up of  
13 the program pursuant to this section.  
14     4. *Issuance, verification, and redemption of new*  
15 *certificates prohibited.*  
16     *a.* Except as provided in paragraph "b", and  
17 notwithstanding any other provision in this division  
18 VII, the board shall not issue, verify, or redeem a  
19 certificate or a related tax credit on or after the  
20 effective date of this division of this Act.  
21     *b.* Notwithstanding the prohibition in paragraph  
22 "a", the board may issue, redeem, or verify a  
23 certificate or a related tax credit under any of the  
24 following conditions:  
25         (1) The board is required to do so under the terms  
26 of the fund documents.  
27         (2) The issuance, redemption, or verification is  
28 deemed necessary by the director of revenue and the  
29 attorney general in order to arrange new financing  
30 terms with a creditor.  
31         (3) The issuance, redemption, or verification  
32 is deemed necessary by the director of revenue and  
33 the attorney general to preserve fund assets, repay  
34 creditors, or otherwise effectuate an orderly wind-up  
35 of the program pursuant to this section.  
36     5. *New fund allocation managers prohibited.*  
37     *a.* Notwithstanding any other provision in this  
38 division VII, the Iowa capital investment corporation  
39 shall not have authority to solicit, select, terminate,  
40 or change a fund allocation manager or similar manager  
41 on or after the effective date of this division of this  
42 Act.  
43     *b.* On or after the effective date of this division  
44 of this Act, all decisions pertaining to relationships  
45 with a fund allocation manager or similar manager  
46 selected prior to the effective date of this division  
47 of this Act shall be made by the director of revenue  
48 with the approval of the attorney general. This  
49 subsection shall not be construed to impair the terms  
50 of the fund documents.

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1     6. *Pledging of certificates prohibited.*

2     *a.* Except as provided in paragraph "b", and  
3 notwithstanding any other provision of law to the  
4 contrary, a certificate and a related tax credit or  
5 verified tax credit issued by the board shall not be  
6 pledged by a designated investor as security for a loan  
7 or an extension of credit on or after the effective  
8 date of this division of this Act.

9     *b.* Notwithstanding the prohibition in paragraph  
10 "a", a certificate and related tax credit or verified  
11 tax credit issued by the board may be pledged by  
12 a designated investor as security for a loan or an  
13 extension of credit to the extent such pledge is  
14 required by the fund documents. In addition, the  
15 board, with the approval of the director of revenue  
16 and the attorney general, may authorize a certificate  
17 and related tax credit to be pledged as security for  
18 a loan or an extension of credit, but only if such a  
19 pledge is necessary to arrange new financing terms with  
20 a creditor or to repay creditors for moneys loaned or  
21 credit extended to a designated investor.

22     7. *Rural and small business loan guarantees*  
23 *prohibited.* Notwithstanding any other provision in  
24 this division VII to the contrary, the Iowa capital  
25 investment corporation shall not make rural and small  
26 business loan guarantees or otherwise administer a  
27 program to provide loan guarantees and other related  
28 credit enhancements on loans to rural and small  
29 business borrowers within the state of Iowa on or after  
30 the effective date of this division of this Act.

31     8. *Iowa capital investment corporation purposes*  
32 *amended.* Notwithstanding section 15E.64, on or after  
33 the effective date of this division of this Act, the  
34 purposes of the Iowa capital investment corporation  
35 shall be to comply with its obligations under the  
36 fund documents and to assist the board, the director  
37 of revenue, and the attorney general in effectuating  
38 the orderly wind-up of the Iowa fund of funds.  
39 In effectuating such a wind-up, the Iowa capital  
40 investment corporation shall comply with all reasonable  
41 requests by the board, the director of revenue, the  
42 attorney general, or the auditor of state.

43     9. *Use of revolving fund prohibited.*

44     *a.* Notwithstanding section 15E.65, subsection 2,  
45 paragraph "a", on or after the effective date of this  
46 division of this Act, all investment returns received  
47 by the Iowa capital investment corporation that are in  
48 excess of those payable to designated investors shall  
49 be deposited in the general fund of the state.

50     *b.* This subsection shall not be construed to

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1 impair the terms of the fund documents. It is the  
2 intent of the general assembly that this subsection  
3 only applies in the event that there are investment  
4 returns in excess of those necessary to repay creditors  
5 and designated investors under the terms of the fund  
6 documents.

7 10. *Preservation of existing rights.* This section  
8 is not intended to and shall not limit, modify,  
9 or otherwise adversely affect the fund documents,  
10 including any certificate or related tax credit issued  
11 before the effective date of this division of this Act.

12 11. *Future repeal.* This division VII is repealed  
13 upon the occurrence of one of the following, whichever  
14 is earlier:

15 a. The expiration or termination of all fund  
16 documents. The director of revenue shall notify the  
17 Iowa Code editor upon the occurrence of this condition.

18 b. December 31, 2027.

19 Sec. 145. EFFECTIVE UPON ENACTMENT. This division  
20 of this Act, being deemed of immediate importance,  
21 takes effect upon enactment.

22 DIVISION XX  
23 STUDY REPORT

24 Sec. 146. ADMINISTRATIVE APPEALS PROCESS FOR  
25 TAX MATTERS AND NEW TAX APPEAL BOARD — REPORT. The  
26 department of revenue, in consultation with the  
27 department of management and other interested  
28 stakeholders, shall study the independence,  
29 effectiveness, and fairness of the state's current  
30 administrative appeals processes for tax matters and  
31 shall make recommendations for changes, if necessary,  
32 and shall additionally study the desirability,  
33 practicality, and feasibility of replacing components  
34 of these processes with a new consolidated and  
35 independent administrative appeals board for tax  
36 matters within the executive branch to resolve disputes  
37 between the department of revenue and taxpayers.  
38 The department of revenue shall prepare and file a  
39 report detailing its findings and recommendations  
40 with the chairpersons and ranking members of the ways  
41 and means committees of the senate and the house of  
42 representatives and with the legislative services  
43 agency by January 8, 2014. This section of this Act  
44 shall not be construed to provide the department of  
45 revenue with the power or authority to eliminate or in  
46 any way modify the property assessment appeals board  
47 created pursuant to section 421.1A.

48 DIVISION XXI

49 SECURE AN ADVANCED VISION FOR EDUCATION FUND

50 Sec. 147. Section 423F.2, subsection 1, paragraph

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1 b, Code 2013, is amended to read as follows:

2     b. The increase in the state sales, services, and  
3 use taxes under chapter 423, subchapters II and III,  
4 from five percent to six percent shall replace the  
5 repeal of the county's local sales and services tax for  
6 school infrastructure purposes. The distribution of  
7 moneys in the secure an advanced vision for education  
8 fund and the use of the moneys for infrastructure  
9 purposes or property tax relief shall be as provided  
10 in this chapter. ~~However, the formula for the~~  
11 ~~distribution of the moneys in the fund shall be based~~  
12 ~~upon amounts that would have been received if the local~~  
13 ~~sales and services taxes under former chapter 423E,~~  
14 ~~Code and Code Supplement 2007, continued in existence.~~

15     Sec. 148. Section 423F.2, subsection 3, Code 2013,  
16 is amended to read as follows:

17     3. The moneys available in a fiscal year in the  
18 secure an advanced vision for education fund shall be  
19 distributed by the department of revenue to each school  
20 district ~~in an amount equal to the amount the school~~  
21 ~~district would have received pursuant to the formula~~  
22 ~~in section 423E.4 as if the local sales and services~~  
23 ~~tax for school infrastructure purposes was imposed on a~~  
24 ~~per pupil basis calculated using each school district's~~  
25 ~~budget enrollment, as defined in section 257.6, for~~  
26 ~~that fiscal year. Moneys in a fiscal year that are in~~  
27 ~~excess of that needed to provide each school district~~  
28 ~~with its formula amount Prior to distribution of moneys~~  
29 ~~in the secure an advanced vision for education fund to~~  
30 ~~school districts, two and one-tenths percent of the~~  
31 ~~moneys available in a fiscal year shall be distributed~~  
32 ~~and credited to the property tax equity and relief fund~~  
33 ~~created in section 257.16A.~~

34     Sec. 149. APPLICABILITY. This division of this  
35 Act applies to fiscal years beginning on or after July  
36 1, 2014.

37                     DIVISION XXII

38             SCHOOL EMPLOYEES — BACKGROUND INVESTIGATIONS

39     Sec. 150. **NEW SECTION. 279.69 School employees —**  
40 **background investigations.**

41     1. Prior to hiring an applicant for a school  
42 employee position, a school district shall have access  
43 to and shall review the information in the Iowa court  
44 information system available to the general public,  
45 the sex offender registry information under section  
46 692A.121 available to the general public, the central  
47 registry for child abuse information established under  
48 section 235A.14, and the central registry for dependent  
49 adult abuse information established under section  
50 235B.5 for information regarding the applicant. A

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1 school district shall follow the same procedure by June  
2 30, 2014, for each school employee employed by the  
3 school district as of July 1, 2013. A school district  
4 shall also follow the same procedure every five years  
5 upon the anniversary of each school employee's year of  
6 hire. A school district shall not charge an employee  
7 for the cost of the registry checks conducted pursuant  
8 to this subsection. A school district shall maintain  
9 documentation demonstrating compliance with this  
10 subsection.

11 2. Being listed in the sex offender registry  
12 established under chapter 692A, the central registry  
13 for child abuse information established under section  
14 235A.14, or the central registry for dependent adult  
15 abuse information established under section 235B.5  
16 shall constitute grounds for the immediate suspension  
17 from duties of a school employee, pending a termination  
18 hearing by the board of directors of a school district.  
19 A termination hearing conducted pursuant to this  
20 subsection shall be limited to the question of whether  
21 the school employee was incorrectly listed in the  
22 registry.

23 3. For purposes of this section, "*school employee*"  
24 means an individual employed by a school district,  
25 including a part-time, substitute, or contract  
26 employee. "*School employee*" does not include an  
27 individual subject to a background investigation  
28 pursuant to section 272.2, subsection 17, section  
29 279.13, subsection 1, paragraph "b", or section  
30 321.375, subsection 2.

31 Sec. 151. STATE MANDATE FUNDING SPECIFIED. In  
32 accordance with section 25B.2, subsection 3, the state  
33 cost of requiring compliance with any state mandate  
34 included in this division of this Act shall be paid  
35 by a school district from state school foundation  
36 aid received by the school district under section  
37 257.16. This specification of the payment of the  
38 state cost shall be deemed to meet all of the state  
39 funding-related requirements of section 25B.2,  
40 subsection 3, and no additional state funding shall be  
41 necessary for the full implementation of this division  
42 of this Act by and enforcement of this division of this  
43 Act against all affected school districts.

44 DIVISION XXIII

45 FOOD BANKS

46 SUBCHAPTER I

47 GENERAL

48 Sec. 152. NEW SECTION. 190B.101 Purpose.

49 The purpose of this chapter is to effectively  
50 and efficiently utilize Iowa's abundant supplies of

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1 nutritional food to relieve situations of emergency  
2 or distress experienced by individuals or families in  
3 need who reside in this state, including low-income  
4 individuals or families and unemployed individuals or  
5 families.  
6 Sec. 153. NEW SECTION. 190B.102 Definitions.  
7 As used in this chapter, unless the context  
8 otherwise requires:  
9 1. "*Federal emergency food assistance program*" means  
10 the federal emergency food assistance program, as  
11 provided in 7 C.F.R. pts. 250 and 251.  
12 2. "*Food*" means a substance which is used in whole  
13 or in part for human consumption in compliance with  
14 federal and state standards or requirements including a  
15 donated food that meets the requirements of the federal  
16 emergency food assistance program.  
17 3. "*Food commodity*" means any commodity that is  
18 derived from an agricultural animal or crop, both  
19 as defined in section 717A.1, that is produced on  
20 agricultural land as defined in section 425A.2, and  
21 that is intended to be used as food in its raw or  
22 processed state.  
23 4. "*Iowa emergency feeding organization*" means a  
24 public or private nonprofit organization whose mission  
25 is compatible with the purpose of this chapter as  
26 provided in section 190B.101 and which includes an  
27 Iowa food bank or other organization that operates  
28 at a congregate nutritional site or that provides  
29 home-delivered meals in this state. An Iowa emergency  
30 feeding organization includes but is not limited to a  
31 food pantry, hunger relief center, or soup kitchen.  
32 5. "*Iowa food bank*" means a private nonprofit  
33 organization which meets all of the following  
34 requirements:  
35 a. It receives, holds, and directly or indirectly  
36 distributes food principally to Iowa emergency feeding  
37 organizations in a manner compatible with the purpose  
38 of this chapter as provided in section 190B.101.  
39 b. It is an organization described in section  
40 501(c)(3) of the Internal Revenue Code and exempt from  
41 taxation under section 501(a) of the Internal Revenue  
42 Code.  
43 c. It receives contributions that are deductible  
44 under section 170 of the Internal Revenue Code.  
45 6. "*Iowa food bank association*" or "*association*"  
46 means an organization that meets all of the following  
47 requirements:  
48 a. It is organized as a nonprofit corporation under  
49 chapter 504.  
50 b. Its principal office is or has been located in

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1 this state.

2 *c.* It is an organization described in section  
3 501(c)(3) of the Internal Revenue Code and exempt from  
4 taxation under section 501(a) of the Internal Revenue  
5 Code.

6 *d.* It receives contributions that are deductible  
7 under section 170 of the Internal Revenue Code.

8 *e.* Its members include Iowa food banks, or  
9 affiliations of Iowa food banks, that together serve  
10 all counties in this state.

11 SUBCHAPTER II

12 IOWA FOOD-LINK TO FOOD-BANK INITIATIVE

13 Sec. 154. **NEW SECTION. 190B.201 Definition.**

14 As used in this subchapter, "*department*" means the  
15 department of human services.

16 Sec. 155. **NEW SECTION. 190B.202 Department of  
17 human services — cooperation with other agencies.**

18 1. This subchapter shall be administered by the  
19 department of human services.

20 2. The department shall adopt all rules necessary  
21 to administer this subchapter.

22 3. Each fiscal year, the department shall award  
23 the amount appropriated in section 190B.203, to an  
24 Iowa food bank association selected by the department  
25 to manage programs associated with an Iowa food-link  
26 to food-bank initiative. The moneys appropriated in  
27 section 190B.203 shall be allocated on a matching basis  
28 as provided in that section. The department shall  
29 execute a contract with the association to provide for  
30 the terms and conditions of the program's management.  
31 A contract shall not obligate the state to pay moneys  
32 for multiple fiscal years.

33 4. The department of agriculture and land  
34 stewardship, the department of public health, and the  
35 department of inspections and appeals shall cooperate  
36 with the department of human services to administer the  
37 Iowa food-link to food-bank initiative.

38 Sec. 156. **NEW SECTION. 190B.203 Iowa food-link to  
39 food-bank initiative — appropriation.**

40 1. For the fiscal year beginning July 1, 2013,  
41 and ending June 30, 2014, and for each subsequent  
42 fiscal year, there is appropriated from the general  
43 fund of the state to the department of human services  
44 the amount of two million dollars to support an Iowa  
45 food-link to food-bank initiative to further the  
46 purpose provided in section 190B.101.

47 2. The department of human services shall allocate  
48 the amount appropriated in subsection 1 to an Iowa food  
49 bank association selected by the department as provided  
50 in section 190B.202 for purposes of supporting the

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1 following programs:

2     *a.* An Iowa emergency food purchase program. The  
3 department shall allocate up to one million seven  
4 hundred thousand dollars to the association for the  
5 purchase of food on behalf of an Iowa emergency feeding  
6 organization or for the distribution of moneys to Iowa  
7 emergency feeding organizations for the purchase of  
8 food.

9     (1) A preference shall be provided to the purchase  
10 of food produced, processed, or packaged within this  
11 state whenever reasonably practicable.

12     (2) The food shall be purchased in a manner that  
13 best furthers a significant economic benefit to  
14 communities of this state.

15     *b.* An Iowa emergency food nutritional education  
16 program. The department shall allocate up to one  
17 hundred thousand dollars to the association to  
18 distribute the moneys to one or more Iowa emergency  
19 feeding organizations in order to provide instruction  
20 regarding nutrition and promote a lifelong healthy  
21 diet.

22     *c.* A transportation and storage program. The  
23 department shall allocate up to two hundred thousand  
24 dollars to the association for the limited purposes of  
25 paying costs directly associated with transporting or  
26 storing donated food associated with the Iowa food-link  
27 to food-bank initiative as provided in this subchapter.

28     3. The moneys appropriated in subsection 1 shall  
29 be allocated as provided in subsection 2 only to the  
30 extent that the allocated moneys are matched on a  
31 dollar-for-dollar basis with moneys contributed by one  
32 or more sources, including but not limited to an Iowa  
33 food bank, but not including the state. The department  
34 shall establish procedures or other requirements for  
35 making and tracking matching contributions.

36                     SUBCHAPTER III

37                     FROM FARM TO FOOD DONATION TAX CREDIT

38     Sec. 157. NEW SECTION. 190B.301 Definitions.

39     As used in this subchapter, unless the context  
40 otherwise requires:

41     1. "*Department*" means the department of revenue.

42     2. "*Tax credit*" means the from farm to food  
43 donation tax credit as established in this subchapter.

44     Sec. 158. NEW SECTION. 190B.302 Department of  
45 revenue — cooperation with other departments.

46     1. This subchapter shall be administered by the  
47 department of revenue.

48     2. The department shall adopt all rules necessary  
49 to administer this subchapter.

50     3. The department of agriculture and land

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1 stewardship, the department of public health, the  
2 department of human services, and the department  
3 of inspections and appeals shall cooperate with the  
4 department of revenue to administer this subchapter.

5 Sec. 159. NEW SECTION. 190B.303 From farm to food  
6 donation tax credit.

7 A from farm to food donation tax credit is allowed  
8 against the taxes imposed in chapter 422, divisions II  
9 and III, as provided in this subchapter.

10 Sec. 160. NEW SECTION. 190B.304 From farm to food  
11 donation tax credit — eligibility.

12 In order to qualify for a from farm to food donation  
13 tax credit, all of the following must apply:

14 1. The taxpayer must produce the donated food  
15 commodity.

16 2. The taxpayer must transfer title to the  
17 donated food commodity to an Iowa food bank, or an  
18 Iowa emergency feeding organization, recognized  
19 by the department. The taxpayer shall not receive  
20 remuneration for the transfer.

21 3. The donated food commodity cannot be damaged  
22 or out-of-condition and declared to be unfit for  
23 human consumption by a federal, state, or local health  
24 official. A food commodity that meets the requirements  
25 for donated foods pursuant to the federal emergency  
26 food assistance program satisfies this requirement.

27 4. A taxpayer claiming the tax credit shall provide  
28 documentation supporting the tax credit claim in a form  
29 and manner prescribed by the department by rule.

30 Sec. 161. NEW SECTION. 190B.305 From farm to food  
31 donation tax credit — claims filed by individuals who  
32 belong to business entities.

33 An individual may claim a from farm to food donation  
34 tax credit of a partnership, limited liability company,  
35 S corporation, estate, or trust electing to have  
36 income taxed directly to the individual. The amount  
37 claimed by the individual shall be based upon the  
38 pro rata share of the individual's earnings from the  
39 partnership, limited liability company, S corporation,  
40 estate, or trust.

41 Sec. 162. NEW SECTION. 190B.306 From farm to food  
42 donation tax credit — limits on claims.

43 A from farm to food donation tax credit is subject  
44 to all of the following limitations:

45 1. The tax credit shall not exceed a qualifying  
46 amount for the tax year that the tax credit is claimed.  
47 The qualifying amount is the lesser of the following:

48 a. Fifteen percent of the value of the commodities  
49 donated during the tax year for which the credit  
50 is claimed. The value of the commodities shall

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1 be determined in the same manner as a charitable  
2 contribution of food for federal tax purposes under  
3 section 170(e)(3)(C) of the Internal Revenue Code.  
4     b. Five thousand dollars.  
5     2. A tax credit in excess of the taxpayer's  
6 liability for the tax year is not refundable but may be  
7 credited to the tax liability for the following five  
8 years or until depleted, whichever is earlier.  
9     3. If a tax credit is allowed, the amount of the  
10 contribution for which the tax credit is claimed shall  
11 not be deductible in determining taxable income for  
12 state tax purposes.  
13     4. A tax credit shall not be carried back to a tax  
14 year prior to the tax year in which the taxpayer claims  
15 the tax credit.  
16     Sec. 163. NEW SECTION. 422.11E From farm to food  
17 donation tax credit.  
18     The taxes imposed under this division, less the  
19 credits allowed under section 422.12, shall be reduced  
20 by a from farm to food donation tax credit as allowed  
21 under chapter 190B, subchapter III.  
22     Sec. 164. Section 422.33, Code 2013, is amended by  
23 adding the following new subsection:  
24     NEW SUBSECTION. 30. The taxes imposed under this  
25 division shall be reduced by a from farm to food  
26 donation tax credit as allowed under chapter 190B,  
27 subchapter III.  
28     Sec. 165. APPLICABILITY. The provisions of this  
29 division of this Act providing for a from farm to food  
30 donation tax credit applies to tax years beginning on  
31 or after January 1, 2014.  
32                     DIVISION XXIV  
33                     NATIONAL SPORTING EVENT  
34     Sec. 166. NATIONAL SPORTING EVENT — MARKETING —  
35 INFRASTRUCTURE — APPROPRIATION.  
36     1. There is appropriated from the general fund of  
37 the state to the economic development authority for the  
38 fiscal year beginning July 1, 2012, and ending June 30,  
39 2013, the following amount, or so much thereof as is  
40 necessary, to be used for the purposes designated:  
41     For distribution to an automobile racetrack facility  
42 as defined in section 423.4, subsection 5, Code  
43 2013, for the development and promotion of a national  
44 sporting event at the facility:  
45 ..... \$ 8,000,000  
46     2. The moneys appropriated in subsection 1 shall  
47 be used for marketing and infrastructure purposes.  
48 Moneys used for marketing purposes shall not be used  
49 for salaries.  
50     3. The authority shall distribute the moneys in the

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1 following manner:

2 a. Two million dollars in the fiscal year beginning  
3 July 1, 2013.

4 b. Two million dollars in the fiscal year beginning  
5 July 1, 2014.

6 c. Two million dollars in the fiscal year beginning  
7 July 1, 2015.

8 d. Two million dollars in the fiscal year beginning  
9 July 1, 2016.

10 4. By September 1 of each year beginning September  
11 1, 2014, and ending September 1, 2017, a recipient of  
12 moneys distributed pursuant to this section shall file  
13 a report with the authority providing specific detail  
14 regarding the expenditure of such moneys during the  
15 previous fiscal year.

16 5. Notwithstanding section 8.33, moneys  
17 appropriated in this section that remain unencumbered  
18 or unobligated shall not revert but shall remain  
19 available for expenditure for the designated purposes  
20 until July 1, 2017.

21 Sec. 167. EFFECTIVE UPON ENACTMENT. This division  
22 of this Act, being deemed of immediate importance,  
23 takes effect upon enactment.

24 DIVISION XXV

25 CITY FRANCHISE FEES

26 Sec. 168. Section 364.2, subsection 4, paragraph  
27 f, subparagraph (1), Code 2013, is amended to read as  
28 follows:

29 (1) (a) A franchise fee assessed by a city may be  
30 based upon a percentage of gross revenues generated  
31 from sales of the franchisee within the city not to  
32 exceed five percent, except as provided in subparagraph  
33 division (b), without regard to the city's cost of  
34 inspecting, supervising, and otherwise regulating the  
35 franchise.

36 (b) For franchise fees assessed and collected  
37 during fiscal years beginning on or after July 1,  
38 2013, but before July 1, 2030, by a city that is the  
39 subject of a judgment, court-approved settlement, or  
40 court-approved compromise providing for payment of  
41 restitution, a refund, or a return described in section  
42 384.3A, subsection 3, paragraph "j", the rate of  
43 the franchise fee shall not exceed seven and one-half  
44 percent of gross revenues generated from sales of the  
45 franchisee in the city, and franchise fee amounts  
46 assessed and collected during such fiscal years in  
47 excess of five percent of gross revenues generated from  
48 sales shall be used solely for the purpose specified  
49 in section 384.3A, subsection 3, paragraph "j". A city  
50 may by an ordinance amending its franchise ordinance

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1 assess and collect a franchise fee in excess of five  
2 percent of gross revenues generated from the sales of  
3 the franchisee pursuant to this subparagraph division  
4 (b) for a single period not to exceed seven consecutive  
5 fiscal years once the franchise fee is first imposed  
6 at a rate in excess of five percent. Before adopting  
7 an ordinance increasing the franchise fee rate to  
8 greater than five percent pursuant to this subparagraph  
9 division (b), the city council shall cause a notice of  
10 the proposal to adopt such ordinance to be published  
11 at least once in a newspaper of general circulation  
12 within the city at least ten days prior to the meeting  
13 at which the city council is proposed to take action  
14 to adopt the ordinance to increase the franchise fee  
15 rate to greater than five percent. If at any time  
16 before the date fixed for taking action to adopt the  
17 ordinance a petition is filed with the city clerk  
18 signed by eligible electors of the city equal in number  
19 to five percent of those who voted for the office of  
20 governor at the preceding general election, asking that  
21 the question of approving such ordinance be submitted  
22 to the voters of the city, the city council shall  
23 either by resolution declare the proposal to adopt  
24 the ordinance to have been abandoned or shall call a  
25 special election to vote upon the question of approving  
26 the ordinance. If a majority of those voting on the  
27 proposal approves the proposal, the city may proceed as  
28 proposed. In the event of such an election, the full  
29 text of the ordinance shall be printed on the ballot  
30 and the full text of the ordinance shall be posted for  
31 the voters pursuant to section 52.25. All absentee  
32 voters shall receive the full text of the ordinance  
33 along with the absentee ballot. This subparagraph  
34 division (b) is repealed July 1, 2030.

35 (02) Franchise fees collected pursuant to an  
36 ordinance in effect on May 26, 2009, shall be deposited  
37 in the city's general fund and such fees collected in  
38 excess of the amounts necessary to inspect, supervise,  
39 and otherwise regulate the franchise may be used by  
40 the city for any other purpose authorized by law.  
41 Franchise fees collected pursuant to an ordinance  
42 that is adopted or amended on or after May 26, 2009,  
43 to increase the percentage rate at which franchise  
44 fees are assessed shall be credited to the franchise  
45 fee account within the city's general fund and used  
46 pursuant to section 384.3A. If a city franchise fee  
47 is assessed to customers of a franchise, the fee shall  
48 not be assessed to the city as a customer. Before a  
49 city adopts or amends a franchise fee rate ordinance  
50 or franchise ordinance to increase the percentage

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1 rate at which franchise fees are assessed, a revenue  
2 purpose statement shall be prepared specifying the  
3 purpose or purposes for which the revenue collected  
4 from the increased rate will be expended. If property  
5 tax relief is listed as a purpose, the revenue purpose  
6 statement shall also include information regarding the  
7 amount of the property tax relief to be provided with  
8 revenue collected from the increased rate. The revenue  
9 purpose statement shall be published as provided in  
10 section 362.3.

11 Sec. 169. Section 384.3A, subsection 3, Code 2013,  
12 is amended by adding the following new paragraph:

13 NEW PARAGRAPH. j. For franchise fees assessed and  
14 collected by a city in excess of five percent of gross  
15 revenues generated from sales of the franchisee within  
16 the city pursuant to section 364.2, subsection 4,  
17 paragraph "f", subparagraph (1), subparagraph division  
18 (b), during fiscal years beginning on or after July 1,  
19 2013, but before July 1, 2030, the payment adjustment,  
20 renewal, or extension of any part or all of the legal  
21 indebtedness of a city, whether evidenced by bonds,  
22 warrants, court-approved settlements, court-approved  
23 compromises, or judgments, or the funding or refunding  
24 of the same, if such legal indebtedness relates to  
25 restitution, a refund, or a return ordered by a court  
26 of competent jurisdiction for franchise fees assessed  
27 and collected by the city before the effective date  
28 of this division of this Act. This paragraph "j" is  
29 repealed July 1, 2030.

30 Sec. 170. EFFECTIVE UPON ENACTMENT. This division  
31 of this Act, being deemed of immediate importance,  
32 takes effect upon enactment.

33 DIVISION XXVI

34 SALARIES, COMPENSATION, AND RELATED MATTERS

35 Sec. 171. APPOINTED STATE OFFICERS.

36 1. The governor shall establish a salary for  
37 appointed nonelected persons in the executive branch  
38 of state government holding a position enumerated in  
39 and within the salary ranges provided in 2008 Iowa  
40 Acts, chapter 1191, section 14, by considering, among  
41 other items, the experience of the individual in  
42 the position, changes in the duties of the position,  
43 the incumbent's performance of assigned duties, and  
44 subordinates' salaries. However, the attorney general  
45 shall establish the salary for the consumer advocate,  
46 the chief justice of the supreme court shall establish  
47 the salary for the state court administrator, the  
48 ethics and campaign disclosure board shall establish  
49 the salary of the executive director, and the Iowa  
50 public broadcasting board shall establish the salary of

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1 the administrator of the public broadcasting division  
2 of the department of education, each within the salary  
3 range provided in 2008 Iowa Acts, chapter 1191, section  
4 14.

5 2. The governor, in establishing salaries as  
6 provided in this section, shall take into consideration  
7 other employee benefits which may be provided for an  
8 individual including but not limited to housing.

9 3. A person whose salary is established pursuant  
10 to this section and who is a full-time, year-round  
11 employee of the state shall not receive any other  
12 remuneration from the state or from any other source  
13 for the performance of that person's duties unless  
14 the additional remuneration is first approved by the  
15 governor or authorized by law. However, this provision  
16 does not exclude the reimbursement for necessary travel  
17 and expenses incurred in the performance of duties or  
18 fringe benefits normally provided to employees of the  
19 state.

20 Sec. 172. COLLECTIVE BARGAINING AGREEMENTS FUNDED  
21 — GENERAL FUND.

22 1. There is appropriated from the general fund  
23 of the state to the salary adjustment fund for  
24 distribution by the department of management to the  
25 various state departments, boards, commissions,  
26 councils, and agencies, including the state board of  
27 regents, for the fiscal year beginning July 1, 2013,  
28 and ending June 30, 2014, the amount of \$41,400,000,  
29 or so much thereof as may be necessary, to fully fund  
30 annual pay adjustments, expense reimbursements, and  
31 related benefits implemented pursuant to the collective  
32 bargaining agreements and noncontract state employee  
33 provisions listed in subsection 2. As a condition of  
34 the appropriation in this subsection, all benefits for  
35 noncontract state employees shall be consistent with  
36 the benefits provided under the collective bargaining  
37 agreement that covers the greatest number of state  
38 employees.

39 2. a. The collective bargaining agreement  
40 negotiated pursuant to chapter 20 for employees in the  
41 blue collar bargaining unit.

42 b. The collective bargaining agreement negotiated  
43 pursuant to chapter 20 for employees in the public  
44 safety bargaining unit.

45 c. The collective bargaining agreement negotiated  
46 pursuant to chapter 20 for employees in the security  
47 bargaining unit.

48 d. The collective bargaining agreement negotiated  
49 pursuant to chapter 20 for employees in the technical  
50 bargaining unit.

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1 e. The collective bargaining agreement negotiated  
2 pursuant to chapter 20 for employees in the  
3 professional fiscal and staff bargaining unit.  
4 f. The collective bargaining agreement negotiated  
5 pursuant to chapter 20 for employees in the clerical  
6 bargaining unit.  
7 g. The collective bargaining agreement negotiated  
8 pursuant to chapter 20 for employees in the  
9 professional social services bargaining unit.  
10 h. The collective bargaining agreement negotiated  
11 pursuant to chapter 20 for employees in the  
12 community-based corrections bargaining unit.  
13 i. The collective bargaining agreements negotiated  
14 pursuant to chapter 20 for employees in the judicial  
15 branch of government bargaining units.  
16 j. The collective bargaining agreement negotiated  
17 pursuant to chapter 20 for employees in the patient  
18 care bargaining unit.  
19 k. The collective bargaining agreement negotiated  
20 pursuant to chapter 20 for employees in the science  
21 bargaining unit.  
22 l. The collective bargaining agreement negotiated  
23 pursuant to chapter 20 for employees in the university  
24 of northern Iowa faculty bargaining unit.  
25 m. The collective bargaining agreement negotiated  
26 pursuant to chapter 20 for employees in the state  
27 university of Iowa graduate student bargaining unit.  
28 n. The collective bargaining agreement negotiated  
29 pursuant to chapter 20 for employees in the state  
30 university of Iowa hospital and clinics tertiary health  
31 care bargaining unit.  
32 o. The annual pay adjustments, related benefits,  
33 and expense reimbursements referred to in the sections  
34 of this division of this Act addressing noncontract  
35 state and state board of regents employees who are not  
36 covered by a collective bargaining agreement.  
37 Sec. 173. NONCONTRACT STATE EMPLOYEES — GENERAL.  
38 1. a. For the fiscal year beginning July 1, 2013,  
39 the maximum and minimum salary levels of all pay plans  
40 provided for in section 8A.413, subsection 3, as they  
41 exist for the fiscal year ending June 30, 2013, shall  
42 not increase.  
43 b. For the fiscal year beginning July 1, 2013,  
44 employees may receive a step increase or the equivalent  
45 of a step increase.  
46 c. The salary levels for noncontract judicial  
47 branch employees shall not increase.  
48 2. The pay plans for state employees who are  
49 exempt from chapter 8A, subchapter IV, and who are  
50 included in the department of administrative services'

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1 centralized payroll system shall not be increased and  
2 any additional changes in any executive branch pay  
3 plans shall be approved by the governor.  
4 3. This section does not apply to members of the  
5 general assembly, board members, commission members,  
6 salaries of persons set by the general assembly  
7 pursuant to this division of this Act or set by the  
8 governor, or other persons designated in the section of  
9 this division of this Act addressing appointed state  
10 officers, employees designated under section 8A.412,  
11 subsection 5, and employees covered by 11 IAC 53.6(3).  
12 4. The pay plans for the bargaining eligible  
13 employees of the state shall not be increased and  
14 any additional changes in such executive branch pay  
15 plans shall be approved by the governor. As used in  
16 this section, "bargaining eligible employee" means an  
17 employee who is eligible to organize under chapter 20,  
18 but has not done so.  
19 5. The policies for implementation of this section  
20 shall be approved by the governor.  
21 Sec. 174. STATE EMPLOYEES — STATE BOARD OF  
22 REGENTS. For the fiscal year beginning July 1, 2013,  
23 and ending June 30, 2014, funds from the appropriation  
24 made from the general fund of the state in the section  
25 of this division of this Act providing for funding of  
26 collective bargaining agreements shall be allocated  
27 to the state board of regents for the purposes  
28 of providing increases for state board of regents  
29 employees covered by such section of this division  
30 of this Act and for state board of regents employees  
31 not covered by a collective bargaining agreement as  
32 follows:  
33 1. For regents merit system employees and merit  
34 supervisory employees to fund for the fiscal year  
35 increases comparable to those provided for similar  
36 contract-covered employees in this division of this  
37 Act.  
38 2. For faculty members and professional and  
39 scientific employees to fund for the fiscal year  
40 percentage increases comparable to those provided  
41 for contract-covered employees in the university of  
42 northern Iowa faculty bargaining unit.  
43 Sec. 175. BONUS PAY. For the fiscal year beginning  
44 July 1, 2013, and ending June 30, 2014, employees of  
45 the executive branch, judicial branch, and legislative  
46 branch shall not receive bonus pay unless otherwise  
47 authorized by law, required pursuant to a contract  
48 of employment entered into before July 1, 2013,  
49 or required pursuant to a collective bargaining  
50 agreement. This section does not apply to employees

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1 of the state board of regents. For purposes of this  
2 section, "bonus pay" means any additional remuneration  
3 provided an employee in the form of a bonus, including  
4 but not limited to a retention bonus, recruitment  
5 bonus, exceptional job performance pay, extraordinary  
6 job performance pay, exceptional performance pay,  
7 extraordinary duty pay, or extraordinary or special  
8 duty pay, and any extra benefit not otherwise provided  
9 to other similarly situated employees.  
10 Sec. 176. APPROPRIATIONS FROM ROAD FUNDS.  
11 1. There is appropriated from the road use tax  
12 fund to the salary adjustment fund for the fiscal year  
13 beginning July 1, 2013, and ending June 30, 2014,  
14 the following amount, or so much thereof as may be  
15 necessary, to be used for the purpose designated:  
16 To supplement other funds appropriated by the  
17 general assembly:  
18 ..... \$ 565,089  
19 2. There is appropriated from the primary road  
20 fund to the salary adjustment fund, for the fiscal  
21 year beginning July 1, 2013, and ending June 30, 2014,  
22 the following amount, or so much thereof as may be  
23 necessary, to be used for the purpose designated:  
24 To supplement other funds appropriated by the  
25 general assembly:  
26 ..... \$ 2,818,968  
27 3. Except as otherwise provided in this division  
28 of this Act, the amounts appropriated in subsections 1  
29 and 2 shall be used to fund the annual pay adjustments,  
30 expense reimbursements, and related benefits for public  
31 employees as provided in this division of this Act.  
32 Sec. 177. SPECIAL FUNDS — AUTHORIZATION. To  
33 departmental revolving, trust, or special funds, except  
34 for the primary road fund or the road use tax fund, for  
35 which the general assembly has established an operating  
36 budget, a supplemental expenditure authorization is  
37 provided, unless otherwise provided, in an amount  
38 necessary to fund salary adjustments as otherwise  
39 provided in this division of this Act.  
40 Sec. 178. GENERAL FUND SALARY MONEYS. Funds  
41 appropriated from the general fund of the state for  
42 distribution from the salary adjustment fund in the  
43 section of this division of this Act providing for  
44 funding of collective bargaining agreements and certain  
45 noncontract state employee provisions relate only to  
46 salaries supported from general fund appropriations of  
47 the state. Funds appropriated from the general fund of  
48 the state for employees of the state board of regents  
49 relate only to salaries supported from general fund  
50 appropriations of the state and shall exclude general

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1 university indirect costs and general university  
2 federal funds.

3 Sec. 179. FEDERAL FUNDS APPROPRIATED. For the  
4 fiscal year beginning July 1, 2013, all federal grants  
5 to and the federal receipts of the agencies affected by  
6 this division of this Act which are received and may be  
7 expended for purposes of this division of this Act are  
8 appropriated for those purposes and as set forth in the  
9 federal grants or receipts.

10 Sec. 180. STATE TROOPER MEAL ALLOWANCE. For the  
11 fiscal year beginning July 1, 2013, the sworn peace  
12 officers in the department of public safety who are not  
13 covered by a collective bargaining agreement negotiated  
14 pursuant to chapter 20 shall receive the same per  
15 diem meal allowance as the sworn peace officers in  
16 the department of public safety who are covered by a  
17 collective bargaining agreement negotiated pursuant to  
18 chapter 20.

19 Sec. 181. SALARY MODEL ADMINISTRATOR. The salary  
20 model administrator shall work in conjunction with  
21 the legislative services agency to maintain the  
22 state's salary model used for analyzing, comparing,  
23 and projecting state employee salary and benefit  
24 information, including information relating to  
25 employees of the state board of regents. The  
26 department of revenue, the department of administrative  
27 services, the five institutions under the jurisdiction  
28 of the state board of regents, the judicial district  
29 departments of correctional services, and the state  
30 department of transportation shall provide salary data  
31 to the department of management and the legislative  
32 services agency to operate the state's salary  
33 model. The format and frequency of provision of the  
34 salary data shall be determined by the department of  
35 management and the legislative services agency. The  
36 information shall be used in collective bargaining  
37 processes under chapter 20 and in calculating the  
38 funding needs contained within the annual salary  
39 adjustment legislation. A state employee organization  
40 as defined in section 20.3, subsection 4, may request  
41 information produced by the model, but the information  
42 provided shall not contain information attributable to  
43 individual employees.

44 Sec. 182. 2008 Iowa Acts, chapter 1191, section 14,  
45 subsection 4, is amended to read as follows:

46 4. The following are range 4 positions: director  
47 of the department of human rights, director of the  
48 Iowa state civil rights commission, executive director  
49 of the college student aid commission, director of  
50 the department for the blind, executive director of

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1 the ethics and campaign disclosure board, executive  
2 director of the Iowa public information board,  
3 members of the public employment relations board, and  
4 chairperson, vice chairperson, and members of the board  
5 of parole.

6 DIVISION XXVII

7 MOTOR VEHICLE REGISTRATION FEE EQUITY

8 Sec. 183. Section 321.55, Code 2013, is amended to  
9 read as follows:

10 **321.55 Registration and financial liability coverage**  
11 **required for certain vehicles owned or operated by**  
12 **nonresidents.**

13 1. A nonresident owner or operator engaged in  
14 remunerative employment within ~~the~~ this state or  
15 carrying on business within ~~the~~ this state and owning  
16 or operating a motor vehicle, trailer, or semitrailer  
17 within ~~the~~ this state shall register and maintain  
18 financial liability coverage as required under section  
19 321.20B for each vehicle and pay the same fees for  
20 registration as are paid for like vehicles owned by  
21 residents of this state. However, this ~~paragraph~~  
22 subsection does not apply to a person commuting from  
23 the person's residence in another state or whose  
24 employment is seasonal or temporary, not exceeding  
25 ninety days.

26 2. a. A nonresident owner of a motor vehicle  
27 operated within ~~the~~ this state by a resident of  
28 ~~the~~ this state shall register the vehicle and shall  
29 maintain financial liability coverage as required  
30 under section 321.20B for the vehicle. The nonresident  
31 owner shall pay the same fees for registration as are  
32 paid for like vehicles owned by residents of this  
33 state. However, registration under this paragraph is  
34 not required for vehicles being operated by residents  
35 temporarily, ~~not exceeding~~ for not more than ninety  
36 days. For purposes of this paragraph, a vehicle  
37 is not operated in the state temporarily, and is  
38 therefore subject to registration and the owner is  
39 required to pay the applicable fees, if the vehicle  
40 is located in Iowa for more than ninety consecutive  
41 or nonconsecutive days and is operated on an Iowa  
42 highway by an Iowa resident during that time. It is  
43 unlawful for a resident to operate within the state an  
44 unregistered motor vehicle required to be registered  
45 under this paragraph. The ninety-day temporary period  
46 of operation provided for under this paragraph does  
47 not apply to a vehicle owned by a shell business as  
48 provided in paragraph "b".

49 b. On or after July 1, 2013, if the department,  
50 in consultation with the department of revenue,

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1 determines that the nonresident owner of a vehicle is a  
2 partnership, limited liability company, or corporation  
3 that is a shell business, it shall be rebuttably  
4 presumed that the Iowa resident in control of the  
5 vehicle is the actual owner of the vehicle, that the  
6 vehicle is subject to registration in this state, and  
7 that payment of the fee for new registration for the  
8 vehicle is owed by the Iowa resident.  
9 (1) Factors which indicate that a partnership,  
10 limited liability company, or corporation is a shell  
11 business include but are not limited to the following:  
12 (a) The partnership, limited liability company,  
13 or corporation lacks a specific business activity or  
14 purpose.  
15 (b) The partnership, limited liability company, or  
16 corporation fails to maintain a physical location in  
17 the foreign state.  
18 (c) The partnership, limited liability company,  
19 or corporation fails to employ individual persons and  
20 provide those persons with internal revenue service  
21 form W-2 wage and tax statements.  
22 (d) The partnership, limited liability company, or  
23 corporation fails to file federal tax returns, or fails  
24 to file a required state tax return in the foreign  
25 state.  
26 (2) Factors which indicate that a person is in  
27 control of a vehicle include but are not limited to the  
28 following:  
29 (a) The person was the initial purchaser of the  
30 vehicle.  
31 (b) The person operated or stored the vehicle in  
32 Iowa for any period of time.  
33 (c) The person is a partner, member, or shareholder  
34 of the nonresident partnership, limited liability  
35 company, or corporation that purports to be the owner  
36 of the vehicle.  
37 (d) The person is insured to drive the vehicle.  
38 (3) If the department determines that the  
39 nonresident owner of a vehicle is a shell business, the  
40 department shall notify the Iowa resident in control  
41 of the vehicle in writing that the Iowa resident is  
42 required to obtain an Iowa certificate of title and  
43 registration for the vehicle and pay the fee for new  
44 registration owed for the vehicle not later than thirty  
45 days from the date of the notice.  
46 Sec. 184. Section 321.105A, subsection 7, Code  
47 2013, is amended to read as follows:  
48 7. *Penalty for false statement or evasion of fee.*  
49 a. A person who willfully makes a false statement  
50 in regard to the purchase price of a vehicle subject

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1 to a fee for new registration or willfully attempts  
2 in any manner to evade payment of the fee required by  
3 this section is guilty of a fraudulent practice. A  
4 person who willfully makes a false statement in regard  
5 to the purchase price of such a vehicle with the intent  
6 to evade payment of the fee for new registration or  
7 willfully attempts in any manner to evade payment of  
8 the fee required by this section shall be assessed  
9 a penalty of seventy-five percent of the amount of  
10 the fee unpaid and required to be paid on the actual  
11 purchase price less trade-in allowance.

12 b. An Iowa resident found to be in control of  
13 a vehicle which is owned by a shell business and  
14 for which the fee for new registration has not been  
15 paid, as provided in section 321.55, subsection 2, is  
16 guilty of a fraudulent practice. An Iowa resident  
17 found to be in control of a vehicle which is owned  
18 by a shell business and for which the fee for new  
19 registration has not been paid, as provided in section  
20 321.55, subsection 2, shall be assessed a penalty of  
21 seventy-five percent of the amount of the fee unpaid  
22 and required to be paid on the actual purchase price  
23 less trade-in allowance.

24 Sec. 185. REPEAL. Section 321.116, Code 2013, is  
25 repealed.

26 Sec. 186. APPLICABILITY — PRIOR ELECTRIC VEHICLE  
27 REGISTRATIONS.

28 1. Except as provided in subsection 2, the section  
29 of this division of this Act that repeals section  
30 321.116 applies to the registration of electric motor  
31 vehicles for registration years beginning on or after  
32 January 1, 2014.

33 2. For an annual renewal of registration for an  
34 electric motor vehicle which was registered to the  
35 same owner for a registration year beginning prior to  
36 January 1, 2014, the annual registration fee shall be  
37 according to the terms of section 321.116, Code 2013.

38 DIVISION XXVIII

39 TUITION GRANT AMOUNTS

40 Sec. 187. Section 261.12, subsection 1, paragraph  
41 b, Code 2013, is amended by striking the paragraph and  
42 inserting in lieu thereof the following:

43 b. For the fiscal year beginning July 1, 2013, and  
44 for each following fiscal year, five thousand dollars.>

45 2. By renumbering as necessary.



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Senate Amendment to  
House File 592

H-1447

- 1 Amend House File 592, as amended, passed, and
- 2 reprinted by the House, as follows:
- 3 1. By striking page 1, line 1, through page 3, line
- 4 8.
- 5 2. Page 4, line 10, by striking <13B.4A> and
- 6 inserting <13B.4, subsection 4, paragraph "d">
- 7 3. By renumbering as necessary.

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House File 648 - Introduced

HOUSE FILE 648  
BY COMMITTEE ON APPROPRIATIONS  
  
(SUCCESSOR TO HSB 239)

A BILL FOR

1 An Act relating to state and local finances by making transfers  
2 and appropriations and including effective date and  
3 applicability provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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DIVISION I

STATE BOND REPAYMENT FUND

Section 1. STATE BOND REPAYMENT FUND — TAXPAYERS TRUST  
FUND. Notwithstanding section 8.55, subsection 2, paragraph  
"b", if the Iowa economic emergency fund reaches its maximum  
balance in the fiscal year beginning July 1, 2013, after the  
designated portion of the excess moneys is transferred to the  
taxpayers trust fund pursuant to section 8.55, subsection 2,  
paragraph "a", the next \$113,800,000 is transferred to the  
state bond repayment fund created by this Act. Any excess  
remaining after the transfer to the state bond repayment fund  
is transferred to the taxpayers trust fund.

Sec. 2. NEW SECTION. 8.57F State bond repayment fund.

1. a. The state bond repayment fund is created. The  
fund shall be separate from the general fund of the state and  
the balance in the fund shall not be considered part of the  
balance of the general fund of the state. The moneys credited  
to the fund are not subject to section 8.33 and shall not  
be transferred, used, obligated, appropriated, or otherwise  
encumbered except as provided in this section.

b. Moneys in the fund shall only be used for the defeasance  
or redemption of outstanding obligations of state-issued  
revenue bonds that have a debt service paid by a dedicated  
revenue source.

c. Moneys in the fund may be used for cash flow purposes  
during a fiscal year provided that any moneys so allocated are  
returned to the fund by the end of that fiscal year.

d. Except as provided in section 8.58, the fund shall be  
considered a special account for the purposes of section 8.53  
in determining the cash position of the general fund of the  
state for the payment of state obligations.

2. The moneys credited to the fund for the fiscal year  
beginning July 1, 2013, are appropriated to the treasurer of  
state to defease or redeem the following state bonds in lieu  
of the revenue source otherwise designated by law for payment

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1 of the bonds:

2     *a.* The school infrastructure program bonds issued pursuant  
3 to sections 12.81 through 12.86.

4     *b.* The Iowa jobs program bonds issued pursuant to section  
5 12.87, subsection 1, paragraph "b", subparagraph (3).

6     *c.* In conjunction with the Iowa finance authority, the  
7 prison infrastructure revenue bonds issued pursuant to section  
8 16.177.

9     *d.* In conjunction with the honey creek premier destination  
10 park authority, the premier destination park bonds issued  
11 pursuant to section 463C.12.

12     Sec. 3. Section 8.58, Code 2013, is amended to read as  
13 follows:

14     **8.58 Exemption from automatic application.**

15     1. To the extent that moneys appropriated under section  
16 8.57 do not result in moneys being credited to the general fund  
17 under section 8.55, subsection 2, moneys appropriated under  
18 section 8.57 and moneys contained in the cash reserve fund,  
19 rebuild Iowa infrastructure fund, environment first fund, Iowa  
20 economic emergency fund, and taxpayers trust fund, and state  
21 bond repayment fund shall not be considered in the application  
22 of any formula, index, or other statutory triggering mechanism  
23 which would affect appropriations, payments, or taxation rates,  
24 contrary provisions of the Code notwithstanding.

25     2. To the extent that moneys appropriated under section  
26 8.57 do not result in moneys being credited to the general fund  
27 under section 8.55, subsection 2, moneys appropriated under  
28 section 8.57 and moneys contained in the cash reserve fund,  
29 rebuild Iowa infrastructure fund, environment first fund, Iowa  
30 economic emergency fund, and taxpayers trust fund, and state  
31 bond repayment fund shall not be considered by an arbitrator or  
32 in negotiations under chapter 20.

33     Sec. 4. EFFECTIVE UPON ENACTMENT — APPLICABILITY.

34     1. This division of this Act, being deemed of immediate  
35 importance, takes effect upon enactment.



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1     2. The section of this division of this Act providing for  
2 transfer of moneys from the Iowa economic emergency fund to  
3 the state bond repayment fund instead of the general fund of  
4 the state applies to transfers made from the Iowa economic  
5 emergency fund after the effective date of this division of  
6 this Act and the state general fund expenditure limitation  
7 calculated for the fiscal year beginning July 1, 2013, shall  
8 be adjusted accordingly.

9

DIVISION II

10

PUBLIC RETIREMENT SYSTEMS

11     Sec. 5. JUDICIAL RETIREMENT FUND. There is transferred from  
12 the general fund of the state to the judicial retirement fund  
13 described in section 602.9104, for the fiscal year beginning  
14 July 1, 2012, and ending June 30, 2013, an amount equal to  
15 \$18,900,000.

16     Sec. 6. PEACE OFFICERS' RETIREMENT, ACCIDENT, AND  
17 DISABILITY SYSTEM RETIREMENT FUND. There is transferred  
18 from the general fund of the state to the peace officers'  
19 retirement, accident, and disability system retirement fund  
20 described in section 97A.8, for the fiscal year beginning  
21 July 1, 2012, and ending June 30, 2013, an amount equal to  
22 \$91,300,000.

23     Sec. 7. EFFECTIVE UPON ENACTMENT. This division of this  
24 Act, being deemed of immediate importance, takes effect upon  
25 enactment.

26

DIVISION III

27

MISCELLANEOUS APPROPRIATIONS

28     Sec. 8. UNI — ADVANCED MANUFACTURING EQUIPMENT. There  
29 is appropriated from the general fund of the state to the  
30 university of northern Iowa for the fiscal year beginning July  
31 1, 2012, and ending June 30, 2013, the following amount, or  
32 so much thereof as is necessary, to be used for the purposes  
33 designated:

34     For purposes of improving the economic growth of the state  
35 by the purchase of advanced manufacturing equipment at cedar

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1 valley techworks:

2 ..... \$ 1,000,000

3 Sec. 9. UNI — FUNDING. There is appropriated from the  
4 general fund of the state to the university of northern Iowa  
5 for the fiscal year beginning July 1, 2012, and ending June 30,  
6 2013, the following amount, or so much thereof as is necessary,  
7 to be used for the purposes designated:

8 For funding issues related to high enrollment by in-state  
9 students:

10 ..... \$ 10,000,000

11 Notwithstanding section 8.33, moneys appropriated in this  
12 section that remain unencumbered or unobligated at the close of  
13 a fiscal year shall not revert but shall remain available for  
14 expenditure for the purposes designated until June 30, 2015.

15 Sec. 10. ISU — BIOECONOMY INITIATIVE. There is  
16 appropriated from the general fund of the state to Iowa state  
17 university of science and technology for the fiscal year  
18 beginning July 1, 2012, and ending June 30, 2013, the following  
19 amount, or so much thereof as is necessary, to be used for the  
20 purposes designated:

21 For implementing the bioeconomy initiative:

22 ..... \$ 7,500,000

23 The appropriation in this section is in lieu of the  
24 appropriation made for the same purpose in 2013 Iowa Acts,  
25 Senate File 430, if enacted.

26 Sec. 11. ISU — RESEARCH PARK. There is appropriated  
27 from the general fund of the state to Iowa state university  
28 of science and technology for the fiscal year beginning July  
29 1, 2012, and ending June 30, 2013, the following amount, or  
30 so much thereof as is necessary, to be used for the purposes  
31 designated:

32 For the economic development core facility located at the  
33 research park:

34 ..... \$ 12,000,000

35 Sec. 12. UNIVERSITY OF IOWA — STATE HYGIENIC

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1 LABORATORY. There is appropriated from the general fund of  
2 the state to the state university of Iowa for the fiscal year  
3 beginning July 1, 2012, and ending June 30, 2013, the following  
4 amount, or so much thereof as is necessary, to be used for the  
5 purposes designated:

6 For infrastructure improvements to construct a multipurpose  
7 training facility at the state hygienic laboratory at the state  
8 university of Iowa:

9 ..... \$ 1,000,000

10 The appropriation in this section is in lieu of the  
11 appropriation made for the same purpose in 2013 Iowa Acts,  
12 House File 638, if enacted.

13 Sec. 13. DEPARTMENT OF PUBLIC SAFETY. There is appropriated  
14 from the general fund of the state to the department of public  
15 safety for the fiscal year beginning July 1, 2012, and ending  
16 June 30, 2013, the following amount, or so much thereof as is  
17 necessary, to be used for the purposes designated:

18 For equipment:

19 ..... \$ 1,000,000

20 Sec. 14. DEPARTMENT OF AGRICULTURE AND LAND  
21 STEWARDSHIP. There is appropriated from the general fund of  
22 the state to the department of agriculture and land stewardship  
23 for the fiscal year beginning July 1, 2012, and ending June 30,  
24 2013, the following amount, or so much thereof as is necessary,  
25 to be used for the purposes designated:

26 For deposit in the agricultural drainage well water quality  
27 assistance fund created in section 460.303 to be used for  
28 purposes of supporting the agricultural drainage well water  
29 quality assistance program as provided in section 460.304:

30 ..... \$ 1,620,000

31 The appropriation in this section is in lieu of the  
32 appropriation made for the same purpose in 2013 Iowa Acts,  
33 Senate File 435, if enacted.

34 Sec. 15. DEPARTMENT OF ADMINISTRATIVE SERVICES. There  
35 is appropriated from the general fund of the state to the

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1 department of administrative services for the fiscal year  
2 beginning July 1, 2012, and ending June 30, 2013, the following  
3 amount, or so much thereof as is necessary, to be used for the  
4 purposes designated:

5 For projects related to major repairs and major maintenance  
6 needs including health, life, and fire safety needs and for  
7 compliance with the federal Americans with Disabilities Act for  
8 state buildings:

9 ..... \$ 2,500,000

10 Sec. 16. NONREVERSION. Unless otherwise provided,  
11 notwithstanding section 8.33, moneys appropriated in this  
12 division of this Act that remain unencumbered or unobligated at  
13 the close of the fiscal year shall not revert but shall remain  
14 available for expenditure for the purposes designated until the  
15 close of the succeeding fiscal year.

16 Sec. 17. EFFECTIVE UPON ENACTMENT. This division of this  
17 Act, being deemed of immediate importance, takes effect upon  
18 enactment.

19 EXPLANATION

20 This bill relates to state and local finances by making  
21 transfers and appropriations. The bill is organized into  
22 divisions.

23 BOND REPAYMENT FUND. The bill creates a state bond repayment  
24 fund in new Code section 8.57F.

25 The excess revenues from the ending balance in the general  
26 fund of the state from the fiscal year beginning July 1, 2012,  
27 that under current law, flow through the cash reserve fund then  
28 to the Iowa economic emergency fund in the succeeding fiscal  
29 year, are addressed. Once the Iowa economic emergency fund  
30 has reached its maximum balance in the fiscal year beginning  
31 July 1, 2013, after the designated portion of the excess  
32 moneys is transferred to the taxpayers trust fund pursuant  
33 to Code section 8.55, subsection 2, paragraph "a", the next  
34 \$113,800,000 is transferred to the state bond repayment fund.  
35 Any excess remaining after the transfer to the state bond



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1 repayment fund is transferred to the taxpayers trust fund.

2     The state bond repayment fund is created to be separate  
3 from the general fund of the state and the balance in the fund  
4 is not to be considered part of the balance of the general  
5 fund of the state. Moneys in the fund shall only be used for  
6 the defeasance or redemption of outstanding obligations of  
7 state-issued revenue bonds that have debt service paid by a  
8 dedicated revenue source.

9     The moneys credited to the fund for the fiscal year beginning  
10 July 1, 2013, are appropriated to the treasurer of state to be  
11 used to defease or redeem various specified bonds in lieu of  
12 the revenue sources otherwise designated by law.

13     Code section 8.58, exempting the balances in existing  
14 reserve funds from being considered in the application of any  
15 formula, index, or other statutory triggering mechanism which  
16 would affect appropriations, payments, or taxation rates,  
17 and by an arbitrator or collective bargaining negotiation  
18 under Code chapter 20, is amended by adding the new state bond  
19 repayment fund created in the bill.

20     The division takes effect upon enactment, applies to  
21 transfers made from the Iowa economic emergency fund to the  
22 state bond repayment fund instead of the general fund on or  
23 after the effective date, and requires the effect of such  
24 transfers to be reflected by adjusting the state general fund  
25 expenditure limitation calculated for fiscal year 2013-2014  
26 accordingly.

27     PUBLIC RETIREMENT SYSTEMS. The bill transfers moneys from  
28 the general fund of the state to the judicial retirement fund  
29 and to the peace officers' retirement, accident, and disability  
30 system retirement fund for FY 2012-2013. The division takes  
31 effect upon enactment.

32     MISCELLANEOUS APPROPRIATIONS. The bill makes various  
33 appropriations from the general fund of the state to the  
34 university of northern Iowa, Iowa state university of science  
35 and technology, the university of Iowa, the department

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1 of public safety, the department of agriculture and land  
2 stewardship, and the department of administrative services for  
3 FY 2012-2013. The division takes effect upon enactment.



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House Study Bill 240 - Introduced

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
GOVERNMENT OVERSIGHT BILL  
BY CHAIRPERSON KOESTER)

A BILL FOR

1 An Act relating to the liability of a land holder for the  
2 public use of private lands and waters for a recreational  
3 purpose or urban deer control.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 2536YC (4) 85  
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1 Section 1. Section 461C.1, Code 2013, is amended to read as  
2 follows:

3 **461C.1 Purpose.**

4 The purpose of this chapter is to encourage private ~~owners~~  
5 holders of land to make land and water areas available to the  
6 public for a recreational purposes purpose and for urban deer  
7 control by limiting ~~an owner's~~ a holder's liability toward  
8 persons entering onto the ~~owner's~~ holder's property for such  
9 purposes. The provisions of this chapter shall be construed  
10 liberally and broadly in favor of private holders of land to  
11 accomplish the purposes of this chapter.

12 Sec. 2. Section 461C.2, subsections 3, 5, and 6, Code 2013,  
13 are amended to read as follows:

14 3. "Land" means private land located in a municipality  
15 including that is one or any combination of the following:  
16 abandoned or inactive surface mines, caves, and land used  
17 for agricultural purposes, including marshlands, timber,  
18 grasslands, and or the privately owned roads, water paths,  
19 trails, waters, water courses, private ways and exteriors and  
20 interiors of buildings, structures, and machinery, or equipment  
21 appurtenant thereto. "Land" includes land that is not open to  
22 the general public. "Land" also includes private land located  
23 in a municipality in connection with and while being used for  
24 urban deer control.

25 5. "Recreational purpose" means the following or any  
26 combination thereof: Hunting, trapping, horseback riding,  
27 fishing, swimming, boating, camping, picnicking, hiking,  
28 pleasure driving, motorcycling, all-terrain vehicle riding,  
29 nature study, water skiing, snowmobiling, other summer  
30 and winter sports, and viewing or enjoying historical,  
31 archaeological, scenic, or scientific sites while going to and  
32 from or actually engaged therein includes but is not limited  
33 to any activity undertaken for recreation, sport, exercise,  
34 education, relaxation, pleasure, or any combination of those  
35 activities. "Recreational purpose" includes the activity of

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1 accompanying another person who is engaging in such activities.  
2 "Recreational purpose" is not limited to active engagement in  
3 such activities, but includes entry onto, use of, passage over,  
4 and presence on any part of the land in connection with or  
5 during the course of such activities.

6 6. "Urban deer control" means deer hunting with a bow  
7 and arrow on private land in a municipality, without charge,  
8 as authorized by a municipal ordinance, for the purpose  
9 of reducing or stabilizing an urban deer population in the  
10 municipality. "Urban deer control" is not limited to active  
11 engagement in the activity of urban deer control but includes  
12 entry onto, use of, passage over, and presence on any part  
13 of the land in connection with or during the course of such  
14 activity.

15 Sec. 3. Section 461C.3, Code 2013, is amended to read as  
16 follows:

17 **461C.3 Liability of ~~owner~~ holder limited.**

18 1. Except as specifically recognized by or provided in  
19 section 461C.6, ~~an owner a holder of land owes no~~ does not  
20 owe a duty of care to keep the premises safe for entry or use  
21 by others for a recreational ~~purposes~~ purpose or urban deer  
22 control, or to give any warning of a dangerous condition, use,  
23 structure, or activity on such premises to persons entering for  
24 such purposes.

25 2. Except as specifically recognized by or provided in  
26 section 461C.6, a holder of land does not owe a duty of care  
27 to others solely because the holder is guiding, directing,  
28 supervising, or participating in any recreational purpose or  
29 urban deer control undertaken by others on the holder's land.

30 Sec. 4. Section 461C.4, unnumbered paragraph 1, Code 2013,  
31 is amended to read as follows:

32 Except as specifically recognized by or provided in section  
33 461C.6, a holder of land who either directly or indirectly  
34 invites or permits without charge any person to use such  
35 property for a recreational ~~purposes~~ purpose or urban deer

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1 control does not thereby:

2 Sec. 5. Section 461C.4, Code 2013, is amended by adding the  
3 following new subsection:

4 NEW SUBSECTION. 2A. Assume a duty of care to such person  
5 solely because the holder is guiding, directing, supervising,  
6 or participating in any recreational purpose or urban deer  
7 control undertaken by the person on the holder's land.

8 Sec. 6. Section 461C.5, Code 2013, is amended to read as  
9 follows:

10 **461C.5 Duties and liabilities of owner holder of leased land.**

11 Unless otherwise agreed in writing, the provisions of  
12 sections 461C.3 and 461C.4 shall be deemed applicable to the  
13 duties and liability of ~~an owner~~ a holder of land leased, or  
14 any interest or right therein transferred to, or the subject of  
15 any agreement with, the United States or any agency thereof,  
16 or the state or any agency or subdivision thereof, for a  
17 recreational ~~purposes~~ purpose or urban deer control.

18 Sec. 7. Section 461C.6, Code 2013, is amended to read as  
19 follows:

20 **461C.6 When liability lies against owner holder.**

21 Nothing in this chapter limits in any way any liability which  
22 otherwise exists:

23 1. For willful or malicious failure to guard or warn against  
24 a dangerous condition, use, structure, or activity.

25 2. For injury suffered in any case where the ~~owner~~ holder of  
26 land charges the person or persons who enter or go on the land  
27 for the recreational use thereof or for deer hunting, except  
28 that in the case of land or any interest or right therein,  
29 leased or transferred to, or the subject of any agreement  
30 with, the United States or any agency thereof or the state or  
31 any agency thereof or subdivision thereof, any consideration  
32 received by the holder for such lease, interest, right, or  
33 agreement shall not be deemed a charge within the meaning of  
34 this section.

35 Sec. 8. Section 461C.7, subsection 2, Code 2013, is amended

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1 to read as follows:

2 2. Relieve any person using the land of another for a  
3 recreational ~~purposes~~ purpose or urban deer control from any  
4 obligation which the person may have in the absence of this  
5 chapter to exercise care in the use of such land and in the  
6 person's activities thereon, or from the legal consequences of  
7 failure to employ such care.

8 EXPLANATION

9 This bill relates to the public use of certain private lands  
10 and waters. The bill amends Code chapter 461C whose purpose,  
11 set out in Code section 461C.1, is to encourage private owners  
12 of land to make their land and water areas available to the  
13 public for recreational purposes and for urban deer control,  
14 by limiting the landowners' liability to persons who enter  
15 onto their land to pursue such activities. The bill makes the  
16 entire Code chapter applicable to holders of land (including  
17 tenants and others in control), not just landowners.

18 The bill relates to the recent decision rendered by the Iowa  
19 Supreme Court in *Sallee v. Stewart*, (No. 11-0892) (Iowa 2013).  
20 The bill modifies the definitions of "land", "recreational  
21 purpose", and "urban deer control" and includes immunity from  
22 liability for land holders with respect to specified ancillary  
23 activities or persons.

24 The bill broadens the definition of the land and water areas  
25 included in such limitations of liability and provides that  
26 such land does not have to be open to the general public to  
27 be subject to the protections of Code chapter 461C. The bill  
28 defines "land" to include private land within a municipality  
29 used for urban deer control.

30 The bill also broadens the definition of the activities  
31 that constitute a "recreational purpose" by providing that  
32 "recreational purpose" includes but is not limited to any  
33 activity undertaken for recreation, sport, exercise, education,  
34 relaxation, pleasure, or any combination thereof. In addition,  
35 the bill provides that "recreational purpose" includes a

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1 person's activity in accompanying another person who is engaged  
2 in a recreational purpose. "Recreational purpose" and "urban  
3 deer control" are not limited to active engagement in such  
4 activities, but also include entry onto, use of, passage over,  
5 and presence on any part of the land in connection with or  
6 during the course of such activities.

7 The bill provides that a holder of land does not owe or  
8 assume a duty of care to others solely because the holder  
9 is guiding, directing, supervising, or participating in any  
10 recreational purpose or urban deer control undertaken by others  
11 on the holder's land.



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House File 621

S-3244

1 Amend House File 621, as passed by the House, as  
2 follows:

3 1. By striking everything after the enacting clause  
4 and inserting:

5 <Section 1. Section 421.1A, subsection 2, paragraph  
6 b, Code 2013, is amended to read as follows:

7 b. Each member of the property assessment appeal  
8 board shall be qualified by virtue of at least two  
9 years' experience in the area of government, corporate,  
10 or private practice relating to property appraisal  
11 and property tax administration. One member of the  
12 board shall be a certified general real estate property  
13 appraiser ~~or hold a professional appraisal designation,~~  
14 one member shall be an attorney practicing in the area  
15 of state and local taxation or property tax appraisals,  
16 and one member shall be a ~~professional~~ an attorney with  
17 experience in the field of accounting or finance and  
18 with experience in state and local taxation matters.  
19 No more than two members of the board may be from the  
20 same political party as that term is defined in section  
21 43.2.

22 Sec. 2. Section 421.1A, subsection 6, Code 2013, is  
23 amended to read as follows:

24 6. The members of the property assessment appeal  
25 board shall receive ~~compensation from the state~~  
26 ~~commensurate with the salary of a district judge~~  
27 ~~through December 31, 2013 an annual salary of ninety~~  
28 thousand dollars. The members of the board shall be  
29 considered state employees for purposes of salary and  
30 benefits. The members of the board and any employees  
31 of the board, when required to travel in the discharge  
32 of official duties, shall be paid their actual and  
33 necessary expenses incurred in the performance of  
34 duties.

35 Sec. 3. Section 421.1A, subsection 7, Code 2013, is  
36 amended by striking the subsection.

37 Sec. 4. Section 441.21, subsection 3, Code 2013, is  
38 amended to read as follows:

39 3. a. *"Actual value", "taxable value", or "assessed*  
40 *value"* as used in other sections of the Code in  
41 relation to assessment of property for taxation shall  
42 mean the valuations as determined by this section;  
43 however, other provisions of the Code providing special  
44 methods or formulas for assessing or valuing specified  
45 property shall remain in effect, but this section  
46 shall be applicable to the extent consistent with such  
47 provisions. The assessor and department of revenue  
48 shall disclose at the written request of the taxpayer  
49 all information in any formula or method used to  
50 determine the actual value of the taxpayer's property.

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1     **b.** The burden of proof shall be upon any  
2 complainant attacking such valuation as excessive,  
3 inadequate, inequitable, or capricious; however, in  
4 protest or appeal proceedings when the complainant  
5 offers competent evidence by at least two disinterested  
6 witnesses that the market value of the property is less  
7 than the market value determined by the assessor, the  
8 burden of proof thereafter shall be upon the officials  
9 or persons seeking to uphold such valuation to be  
10 assessed.

11     Sec. 5. Section 441.23, Code 2013, is amended to  
12 read as follows:

13     **441.23 Notice of valuation.**

14     If there has been an increase or decrease in the  
15 valuation of the property, or upon the written request  
16 of the person assessed, the assessor shall, at the time  
17 of making the assessment, inform the person assessed,  
18 in writing, of the valuation put upon the taxpayer's  
19 property, and notify the person, that if the person  
20 feels aggrieved, to contact the assessor pursuant  
21 to section 441.30 or to appear before the board of  
22 review and show why the assessment should be changed.  
23 However, if the valuation of a class of property  
24 is uniformly decreased, the assessor may notify the  
25 affected property owners by publication in the official  
26 newspapers of the county. The owners of real property  
27 shall be notified not later than April ~~15~~ 1 of any  
28 adjustment of the real property assessment.

29     Sec. 6. Section 441.26, subsection 1, Code 2013, is  
30 amended to read as follows:

31     1. The director of revenue shall each year  
32 prescribe the form of assessment roll to be used by  
33 all assessors in assessing property, in this state,  
34 also the form of pages of the assessor's assessment  
35 book. The assessment rolls shall be in a form that  
36 will permit entering, separately, the names of all  
37 persons assessed, and shall also contain a notice in  
38 substantially the following form:

39     If you are not satisfied that the foregoing  
40 assessment is correct, you may contact the assessor on  
41 or after April 1, to and including April 7, of the year  
42 of the assessment to request an informal review of the  
43 assessment pursuant to section 441.30.

44     If you are not satisfied that the foregoing  
45 assessment is correct, you may file a protest against  
46 such assessment with the board of review on or after  
47 April ~~16~~ 7, to and including May 5, of the year of the  
48 assessment, such protest to be confined to the grounds  
49 specified in section 441.37.

50 Dated: .. day of ... (month), .. (year)

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1 .....  
2 County/City Assessor.  
3 Sec. 7. Section 441.28, Code 2013, is amended to  
4 read as follows:  
5 **441.28 Assessment rolls — change — notice to**  
6 **taxpayer.**  
7 The assessment shall be completed not later than  
8 April ~~15~~ 1 each year. If the assessor makes any  
9 change in an assessment after it has been entered on  
10 the assessor's rolls, the assessor shall note on the  
11 roll, together with the original assessment, the new  
12 assessment and the reason for the change, together with  
13 the assessor's signature and the date of the change.  
14 Provided, however, in the event the assessor increases  
15 any assessment the assessor shall give notice of the  
16 increase in writing to the taxpayer by mail postmarked  
17 no later than April ~~15~~ 1. No changes shall be made on  
18 the assessment rolls after April ~~15~~ 1 except by order  
19 of the board of review or of the property assessment  
20 appeal board, or by decree of court.  
21 Sec. 8. **NEW SECTION. 441.30 Informal assessment**  
22 **review period — recommendation.**  
23 1. Any property owner or aggrieved taxpayer who is  
24 dissatisfied with the owner's or taxpayer's assessment  
25 may contact the assessor by telephone or in writing  
26 by paper or electronic medium on or after April 1, to  
27 and including April 7, of the year of the assessment  
28 to inquire about the specifics and accuracy of the  
29 assessment. Such an inquiry may also include a  
30 request for an informal review of the assessment by the  
31 assessor under one or more of the grounds for protest  
32 authorized under section 441.37 for the same assessment  
33 year.  
34 2. In response to an inquiry under subsection 1, if  
35 the assessor, following an informal review, determines  
36 that the assessment was incorrect under one or more  
37 of the grounds for protest authorized under section  
38 441.37 for the same assessment year, the assessor may  
39 recommend that the property owner or aggrieved taxpayer  
40 file a protest with the local board of review and may  
41 file a recommendation with the local board of review  
42 related to the informal review.  
43 3. A recommendation filed with the local board  
44 of review by the assessor pursuant to subsection 2  
45 shall be utilized by the local board of review in the  
46 evaluation of all evidence properly before the local  
47 board of review.  
48 4. This section, including any action taken by the  
49 assessor under this section, shall not be construed to  
50 limit a property owner or taxpayer's ability to file a

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1 protest with the local board of review under section  
2 441.37.

3 Sec. 9. Section 441.35, subsection 2, Code 2013, is  
4 amended to read as follows:

5 2. In any year after the year in which an  
6 assessment has been made of all of the real estate  
7 in any taxing district, the board of review shall  
8 meet as provided in section 441.33, and where the  
9 board finds the same has changed in value, the board  
10 shall revalue and reassess any part or all of the  
11 real estate contained in such taxing district, and  
12 in such case, the board shall determine the actual  
13 value as of January 1 of the year of the revaluation  
14 and reassessment and compute the taxable value  
15 thereof. ~~Any aggrieved taxpayer may petition for~~  
16 ~~a revaluation of the taxpayer's property, but no~~  
17 ~~reduction or increase shall be made for prior years.~~  
18 If the assessment of any such property is raised, or  
19 any property is added to the tax list by the board,  
20 the clerk shall give notice in the manner provided in  
21 section 441.36. However, if the assessment of all  
22 property in any taxing district is raised, the board  
23 may instruct the clerk to give immediate notice by one  
24 publication in one of the official newspapers located  
25 in the taxing district, and such published notice  
26 shall take the place of the mailed notice provided for  
27 in section 441.36, but all other provisions of that  
28 section shall apply. The decision of the board as to  
29 the foregoing matters shall be subject to appeal to the  
30 property assessment appeal board within the same time  
31 and in the same manner as provided in section 441.37A  
32 and to the district court within the same time and in  
33 the same manner as provided in section 441.38.

34 Sec. 10. Section 441.37, subsection 1, paragraphs a  
35 and b, Code 2013, are amended to read as follows:

36 a. Any property owner or aggrieved taxpayer who is  
37 dissatisfied with the owner's or taxpayer's assessment  
38 may file a protest against such assessment with  
39 the board of review on or after April 16 7, to and  
40 including May 5, of the year of the assessment. In any  
41 county which has been declared to be a disaster area by  
42 proper federal authorities after March 1 and prior to  
43 May 20 of said year of assessment, the board of review  
44 shall be authorized to remain in session until June 15  
45 and the time for filing a protest shall be extended  
46 to and include the period from May 25 to June 5 of  
47 such year. ~~Said~~ The protest shall be in writing and,  
48 except as provided in subsection 2A, signed by the one  
49 protesting or by the protester's duly authorized agent.  
50 The taxpayer may have an oral hearing ~~thereon~~ on the

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1 protest if the request therefor for the oral hearing  
2 is made in writing is made at the time of filing the  
3 protest. Said The protest must be confined to one or  
4 more of the following grounds:  
5     (1) For odd-numbered assessment years and for  
6 even-numbered assessment years for property that was  
7 reassessed in such even-numbered assessment year:  
8         (a) That said assessment is not equitable as  
9 compared with assessments of other like property in  
10 the taxing district. When this ground is relied upon  
11 as the basis of a protest the legal description and  
12 assessments of a representative number of comparable  
13 properties, as described by the aggrieved taxpayer  
14 shall be listed on the protest, otherwise said protest  
15 shall not be considered on this ground.  
16         (2) (b) That the property is assessed for more  
17 than the value authorized by law, stating. When this  
18 ground is relied upon, the protesting party shall state  
19 the specific amount which the protesting party believes  
20 the property to be overassessed, and the amount which  
21 the party considers to be its actual value and the  
22 amount the party considers a fair assessment.  
23         (3) (c) That the property is not assessable, is  
24 exempt from taxes, or is misclassified and stating the  
25 reasons for the protest.  
26         (4) (d) That there is an error in the assessment  
27 and state the specific alleged error. When this  
28 ground is relied upon, the error may include but is not  
29 limited to listing errors, clerical or mathematical  
30 errors, or other errors that result in an error in the  
31 assessment.  
32         (5) (e) That there is fraud in the assessment  
33 which shall be specifically stated.  
34     (2) For even-numbered assessment years, when the  
35 property has not been reassessed in such even-numbered  
36 assessment year, that there has been a decrease in the  
37 value of the property from the previous reassessment  
38 year. When this ground is relied upon, the protesting  
39 party shall show the decrease in value by comparing  
40 the market value of the property as of January 1 of  
41 the current assessment year and the actual value of  
42 the property for the previous reassessment year. Such  
43 protest shall be in the same manner as described in  
44 this section and shall be reviewed by the local board  
45 of review pursuant to section 441.35, subsection 2, but  
46 a reduction or increase shall not be made for prior  
47 years.  
48     b. In addition to the above, the property owner  
49 may protest annually to the board of review under  
50 the provisions of section 441.35, but such protest

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1 ~~shall be in the same manner and upon the same terms as~~  
2 ~~heretofore prescribed in this section.~~ The burden of  
3 proof for all protests filed under this section shall  
4 be as stated in section 441.21, subsection 3.  
5 Sec. 11. Section 441.37, Code 2013, is amended by  
6 adding the following new subsection:  
7 NEW SUBSECTION. 2A. For assessment years beginning  
8 on or after January 1, 2014, the board of review may  
9 allow property owners or aggrieved taxpayers who are  
10 dissatisfied with the owner's or taxpayer's assessment  
11 to file a protest against such assessment by electronic  
12 means. Electronic filing of assessment protests  
13 may be authorized for the protest period that begins  
14 April 7, the protest period that begins October 15,  
15 or both. Except for the requirement that a protest  
16 be signed, all other requirements of this section for  
17 an assessment protest to the board of review shall  
18 apply to a protest filed electronically. If electronic  
19 filing is authorized by the local board of review, the  
20 availability of electronic filing shall be clearly  
21 indicated on the assessment roll notice provided to  
22 the property owner or taxpayer and included in the  
23 published equalization order notice.  
24 Sec. 12. Section 441.37A, subsection 1, paragraphs  
25 a and b, Code 2013, are amended to read as follows:  
26 a. For the assessment year beginning January 1,  
27 2007, and all subsequent assessment years beginning  
28 before January 1, 2015, appeals may be taken from  
29 the action of the board of review with reference to  
30 protests of assessment, valuation, or application of an  
31 equalization order to the property assessment appeal  
32 board created in section 421.1A. However, a property  
33 owner or aggrieved taxpayer or an appellant described  
34 in section 441.42 may bypass the property assessment  
35 appeal board and appeal the decision of the local board  
36 of review to the district court pursuant to section  
37 441.38.  
38 b. For an appeal to the property assessment appeal  
39 board to be valid, written notice must be filed by  
40 the party appealing the decision with the secretary  
41 of the property assessment appeal board within twenty  
42 days after the date ~~the board of review's letter of~~  
43 ~~disposition of the appeal is postmarked to the party~~  
44 making the protest of adjournment of the local board  
45 of review or May 31, whichever is later. The written  
46 notice of appeal shall include a petition setting forth  
47 the basis of the appeal and the relief sought. No new  
48 grounds in addition to those set out in the protest to  
49 the local board of review as provided in section 441.37  
50 can be pleaded, but additional evidence consisting

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1 of an appraisal of the property or testimony of an  
2 appraiser who prepared an appraisal of the property to  
3 sustain those grounds may be introduced. The assessor  
4 shall have the same right to appeal to the assessment  
5 appeal board as an individual taxpayer, public body, or  
6 other public officer as provided in section 441.42. An  
7 appeal to the board is a contested case under chapter  
8 17A, and the board is considered an agency for purposes  
9 of section 17A.15, subsection 1.

10 Sec. 13. Section 441.37A, subsection 1, Code 2013,  
11 is amended by adding the following new paragraph:

12 NEW PARAGRAPH. e. For the assessment year  
13 beginning January 1, 2014, the property assessment  
14 appeal board may, by rule, provide for the filing of a  
15 notice of appeal and petition with the secretary of the  
16 board by electronic means. All requirements of this  
17 section for an appeal to the board shall apply to an  
18 appeal filed electronically.

19 Sec. 14. Section 441.37A, subsection 2, paragraph  
20 a, Code 2013, is amended to read as follows:

21 a. A party to the appeal may request a hearing or  
22 the appeal may proceed without a hearing. If a hearing  
23 is requested, the appellant and the local board of  
24 review from which the appeal is taken shall be given  
25 at least thirty days' written notice by the property  
26 assessment appeal board of the date the appeal shall be  
27 heard and the local board of review may be present and  
28 participate at such hearing. Notice to all affected  
29 taxing districts shall be deemed to have been given  
30 when written notice is provided to the local board of  
31 review. The requirement of thirty days' written notice  
32 may be waived by mutual agreement of all parties to  
33 the appeal. Failure by the appellant to appear at  
34 the property assessment appeal board hearing shall be  
35 grounds for result in dismissal of the appeal unless a  
36 continuance is granted to the appellant by the board  
37 following a showing of good cause for the appellant's  
38 failure to appear. If an appeal is dismissed for  
39 failure to appear, the property assessment appeal board  
40 shall have no jurisdiction to consider any subsequent  
41 appeal on the appellant's protest.

42 Sec. 15. Section 441.37A, subsection 2, paragraph  
43 b, Code 2013, is amended to read as follows:

44 ~~b. An appeal may be considered by less than a~~  
45 ~~majority of the members~~ Each appeal shall be considered  
46 by one member of the board, and the chairperson of the  
47 board may assign members to consider appeals. If a  
48 hearing is requested, it shall be open to the public  
49 and shall be conducted in accordance with the rules  
50 of practice and procedure adopted by the board. The

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1 board may provide by rule for participation in such  
2 hearings by telephone or other means of electronic  
3 communication. However, any deliberation of a board  
4 member considering the appeal in reaching a decision  
5 on any appeal shall be confidential. A meeting of the  
6 board Any deliberation of a board member to rule on  
7 procedural motions in a pending appeal or to deliberate  
8 on the decision to be reached in an appeal is exempt  
9 from the provisions of chapter 21. The ~~property~~  
10 ~~assessment appeal board or any member of the board~~  
11 considering the appeal may require the production of  
12 any books, records, papers, or documents as evidence  
13 in any matter pending before the board that may be  
14 material, relevant, or necessary for the making of  
15 a just decision. Any books, records, papers, or  
16 documents produced as evidence shall become part of the  
17 record of the appeal. Any testimony given relating to  
18 the appeal shall be transcribed and made a part of the  
19 record of the appeal.

20 Sec. 16. Section 441.37A, subsection 3, paragraph  
21 a, Code 2013, is amended to read as follows:

22 a. The board member considering the appeal shall  
23 determine anew all questions arising before the local  
24 board of review which relate to the liability of the  
25 property to assessment or the amount thereof. All of  
26 the evidence shall be considered and there shall be  
27 no presumption as to the correctness of the valuation  
28 of assessment appealed from. The decision of the  
29 board member considering the appeal shall be the  
30 decision of the property assessment appeal board. The  
31 property assessment appeal board shall make issue a  
32 decision in each appeal filed with the board. If the  
33 appeal is considered by less than a majority of the  
34 board, the determination made by that member shall be  
35 forwarded to the full board for approval, rejection, or  
36 modification. If the initial determination is rejected  
37 by the board, it shall be returned for reconsideration  
38 to the board member making the initial determination.  
39 Any deliberation of the board regarding an initial  
40 determination shall be confidential. The burden of  
41 proof for all appeals before the board shall be as  
42 stated in section 441.21, subsection 3.

43 Sec. 17. 2005 Iowa Acts, chapter 150, section 134,  
44 is amended to read as follows:

45 SEC. 134. FUTURE REPEAL.

46 1. The sections of this division of this Act  
47 amending sections 7E.6, 13.7, 428.4, 441.19, 441.35,  
48 441.38, 441.39, 441.43, 441.49, and 445.60, and  
49 enacting sections 421.1A and 441.37A, are repealed  
50 effective July 1, 2013 2015.

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1     2. The portion of the section of this division of  
2 this Act amending section 441.28 relating only to the  
3 property assessment appeal board is repealed effective  
4 July 1, 2013 2015.  
5     3. The repeals provided for in subsections 1 and  
6 2 shall include all subsequent amendments to such  
7 sections relating to the property assessment appeal  
8 board.  
9     Sec. 18. EFFECTIVE UPON ENACTMENT. This Act, being  
10 deemed of immediate importance, takes effect upon  
11 enactment.  
12     Sec. 19. APPLICABILITY. Except as otherwise  
13 provided in this Act, this Act applies to assessment  
14 years beginning on or after January 1, 2014.  
15     Sec. 20. APPLICABILITY. The following provision  
16 of this Act applies to appointments to the property  
17 assessment appeal board on or after the effective date  
18 of this Act:  
19     1. The section of this Act amending section 421.1A,  
20 subsection 2, paragraph "b".  
21     Sec. 21. APPLICABILITY. The following provision of  
22 this Act applies to fiscal years beginning on or after  
23 July 1, 2013:  
24     1. The section of this Act amending section 421.1A,  
25 subsection 6.  
26     Sec. 22. APPLICABILITY. The section of this Act  
27 amending 2005 Iowa Acts, chapter 150, section 134,  
28 applies on or after the effective date of this Act.  
29     Sec. 23. RETROACTIVE APPLICABILITY. The following  
30 provisions of this Act apply retroactively to January  
31 1, 2013, for assessment years beginning on or after  
32 that date:  
33     1. The section of this Act amending section  
34 441.37A, subsection 2, paragraph "a".  
35     2. The portion of the section of this Act amending  
36 section 441.37A, subsection 2, paragraph "b", that  
37 authorizes the property assessment appeal board to  
38 provide by rule for participation in hearings by  
39 telephone or other means of electronic communication.>  
40     2. Title page, line 2, by striking <date and> and  
41 inserting <date, retroactive applicability, and other>  
42     3. By renumbering, redesignating, and correcting  
43 internal references as necessary.

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COMMITTEE ON WAYS AND MEANS  
JOE BOLKCOM, CHAIRPERSON

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Senate File 421

S-3245

1 Amend Senate File 421 as follows:  
2 1. Page 3, by striking line 14 and inserting:  
3 <NEW PARAGRAPH. *Ob.* For the three-year period  
4 beginning July 1, 2013, and ending June 30, 2016, the  
5 program manager shall allocate>  
6 2. Page 4, line 12, after <council> by inserting  
7 <and the auditor of state>  
8 3. Page 4, by striking lines 21 through 26 and  
9 inserting:  
10 <*b.* Data collection pursuant to paragraph "a" shall  
11 commence no later than January 1, 2014, and shall be  
12 subject to an audit by the auditor of state beginning  
13 July 1, 2014. The program manager shall prepare a  
14 report detailing the methodology developed and the  
15 data collected after such data has been collected for  
16 a two-year period. The report and the results of  
17 the initial audit shall be submitted to the general  
18 assembly by March 1, 2016. A new report regarding data  
19 collection and the results of an ongoing audit for each  
20 successive two-year period shall be submitted by March  
21 1 every two years thereafter. Expenses associated with  
22 the audit shall be paid to the auditor of state by the  
23 program manager from the E911 emergency communications  
24 fund established in section 34A.7A.>  
25 4. Page 5, after line 8 by inserting:  
26 <Sec. \_\_\_\_\_. E911 EMERGENCY COMMUNICATION SYSTEMS —  
27 EFFICIENCIES STUDIES.  
28 1. The homeland security and emergency management  
29 division of the department of public defense shall  
30 conduct a study to identify areas in which efficiencies  
31 of operations and expenses could be achieved with  
32 regard to E911 emergency communication systems at both  
33 the state and local level. The division shall submit  
34 a report containing the results of the study to the  
35 general assembly by July 1, 2014.  
36 2. The homeland security and emergency management  
37 division of the department of public defense shall  
38 conduct a study to review the administration of the  
39 enhanced E911 emergency telephone communication system  
40 and expenditures associated with maintaining and  
41 operating the system commencing July 1, 2013. The  
42 study shall include an assessment of the adequacy  
43 of and necessity for the one dollar wire-line E911  
44 service surcharge imposed pursuant to section 34A.7  
45 and the one dollar emergency communications service  
46 surcharge imposed pursuant to section 34A.7A, and a  
47 recommendation regarding continuation of the surcharges  
48 at those levels or at a reduced level. The division  
49 shall submit a report containing the results of the  
50 study to the general assembly by January 1, 2016.>

SF421.2243 (1) 85  
(amending this SF  
421 to CONFORM to  
HF 644 (3))  
rn/nh



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JANET PETERSEN

SF421.2243 (1) 85  
(amending this SF  
421 to CONFORM to  
HF 644 (3))  
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Senate File 396

S-3246

- 1 Amend the House amendment, S-3183, to Senate File
- 2 396, as amended, passed, and reprinted by the Senate,
- 3 as follows:
- 4 1. Page 1, line 17, before <The director> by
- 5 inserting <a.>
- 6 2. Page 1, line 18, by striking <shall> and
- 7 inserting <may>
- 8 3. Page 1, line 20, by striking <executive branch>
- 9 and inserting <participating>
- 10 4. Page 1, after line 23 by inserting:
- 11 <b. For purposes of this section, "participating
- 12 agency" means an agency, as defined in section 8A.101,
- 13 that has agreed to participate in and implement the
- 14 plan as developed by the department of administrative
- 15 services pursuant to this section. "Participating
- 16 agency" does not include institutions under the control
- 17 of the state board of regents.>
- 18 5. Page 1, line 27, before <agency> by inserting
- 19 <participating>
- 20 6. Page 1, line 29, before <agencies> by inserting
- 21 <participating>
- 22 7. Page 1, line 33, after <plan.> by inserting <In
- 23 establishing the new model and plan, the department
- 24 shall incorporate both information technology resources
- 25 and personnel resources to provide human resource
- 26 management functions efficiently and in a manner
- 27 that includes some level of personal service to
- 28 participating agencies and their employees.>
- 29 8. Page 1, line 40, by striking <executive branch>
- 30 and inserting <participating>
- 31 9. Page 1, line 40, by striking <and> and inserting
- 32 <, the department of management,>
- 33 10. Page 1, line 41, by striking <officer> and
- 34 inserting <officer,>
- 35 11. Page 1, by striking lines 44 through 46 and
- 36 inserting:
- 37 <f. Establish and implement an access control
- 38 policy and process related to all personnel files to
- 39 ensure access to files is limited to business need.>
- 40 12. Page 1, line 48, before <agencies> by inserting
- 41 <participating>
- 42 13. Page 1, line 49, by striking <executive branch>
- 43 and inserting <participating>
- 44 14. Page 2, line 14, by striking <Agencies> and
- 45 inserting <Participating agencies>
- 46 15. Page 2, line 18, before <agencies> by inserting
- 47 <participating>
- 48 16. Page 2, lines 21 and 22, by striking <and
- 49 payroll systems> and inserting <system>
- 50 17. Page 2, after line 28 by inserting:

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ec/rj

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1 <Sec. \_\_\_\_\_. DEPARTMENT OF ADMINISTRATIVE SERVICES  
2 — PAYROLL SYSTEM. The director of the department of  
3 administrative services shall select and implement a  
4 new payroll system for state executive branch agencies,  
5 except for institutions under the control of the state  
6 board of regents. State executive branch agencies,  
7 except for institutions under the control of the state  
8 board of regents, shall cooperate in the transition  
9 to the payroll system selected by the department  
10 of administrative services pursuant to timelines  
11 identified by the department of administrative  
12 services.>  
13 18. Page 2, after line 45 by inserting:  
14 <\_\_\_\_. Page 32, after line 1 by inserting:  
15 <Sec. \_\_\_\_\_. DEPARTMENT OF ADMINISTRATIVE SERVICES  
16 — HUMAN RESOURCE MANAGEMENT SYSTEM — REPORTS. The  
17 department of administrative services shall submit  
18 annual status reports to the general assembly  
19 concerning the development and implementation of the  
20 new human resource management system, including the  
21 payroll system, as provided in this division of this  
22 Act. The department shall submit an annual status  
23 report to the general assembly by January 1 of each  
24 calendar year beginning in calendar year 2014 until the  
25 new human resource management system and payroll system  
26 are selected and implemented. Each status report  
27 shall include plain language comprehensive budget and  
28 financial information relative to the personnel and  
29 infrastructure costs incurred for implementation of  
30 the systems as well as projected budget information  
31 relative to the implementation of each system for the  
32 next succeeding fiscal year. Budget information in  
33 each status report shall provide information relative  
34 to any direct personnel and infrastructure costs  
35 to be incurred by the department of administrative  
36 services in the next succeeding fiscal year for  
37 implementing each new system and costs to be charged by  
38 the department to executive branch agencies for each  
39 system. The department shall submit a final report to  
40 the general assembly upon selection and implementation  
41 of the new human resource management system and payroll  
42 system.>>  
43 19. By renumbering as necessary.

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JEFF DANIELSON

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Iowa General Assembly  
Daily Bills, Amendments and Study Bills  
May 08, 2013

**Senate File 454 - Introduced**

SENATE FILE 454  
BY COMMITTEE ON WAYS AND MEANS  
  
(SUCCESSOR TO SSB 1254)

**A BILL FOR**

1 An Act relating to the assessment and taxation of  
2 telecommunications company property, establishing a study,  
3 and including applicability provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 2535SV (1) 85  
md/sc



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1 Section 1. Section 433.4, Code 2013, is amended to read as  
2 follows:

3 **433.4 Assessment.**

4 1. The director of revenue shall on or before October 31  
5 each year, proceed to find the actual value of the property of  
6 these companies in this state that is used by the companies in  
7 the transaction of telegraph and telephone business, taking  
8 into consideration the information obtained from the statements  
9 required, and any further information the director can obtain,  
10 using the same as a means for determining the actual ~~cash~~ value  
11 of the property of these companies within this state. The  
12 director shall also take into consideration the valuation of  
13 all property of these companies, including franchises and the  
14 use of the property in connection with lines outside the state,  
15 and making these deductions as may be necessary on account of  
16 extra value of property outside the state as compared with  
17 the value of property in the state, in order that the actual  
18 ~~cash~~ value of the property of the company within this state  
19 may be ascertained. The assessment shall include all property  
20 of every kind and character whatsoever, real, personal, or  
21 mixed, used by the companies in the transaction of telegraph  
22 and telephone business, ~~and the~~. The property so included in  
23 the assessment shall not be taxed in any other manner than as  
24 provided in this chapter.

25 2. For each assessment year beginning on or after January  
26 1, 2014, each company assessed for taxation under this chapter  
27 shall receive a partial exemption from taxation on the value  
28 of the company's property. The amount of the exemption for  
29 each company shall be equal to the lesser of seventy-five  
30 percent of the actual value of the property of such company  
31 for that assessment year, as determined under subsection 1, or  
32 twenty-five million two hundred fifty thousand dollars.

33 Sec. 2. Section 433.5, Code 2013, is amended to read as  
34 follows:

35 **433.5 Actual value per mile — exemption value per mile.**

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1     1. The director of revenue shall ascertain the actual value  
2     per mile of the property of each ~~of said companies~~ company  
3     within this state by dividing the total actual value, as above  
4     ascertained under section 433.4, subsection 1, by the number of  
5     miles of line of such company within the state, and the result  
6     shall be deemed and held to be the actual value per mile of line  
7     of the property of such company within this state.

8     2. The director of revenue shall ascertain the exemption  
9     value per mile of the property of each company within this  
10    state by dividing the amount of the exemption for that company  
11    determined under section 433.4, subsection 2, by the number of  
12    miles of line of such company within the state, and the result  
13    shall be deemed and held to be the exemption value per mile of  
14    line for that company.

15    Sec. 3. Section 433.8, Code 2013, is amended to read as  
16    follows:

17     **433.8 Assessment in each county — how certified.**

18     The director of revenue shall, for the purpose of  
19     determining what amount shall be assessed to ~~any one of said~~  
20     ~~companies~~ each company in each county of the state into which  
21     the line of the said company extends, ~~multiply the assessed~~  
22     ~~or taxable value per mile of line of said company, as above~~  
23     ~~ascertained, by the number of miles in each of said counties,~~  
24     ~~and the result thereof shall be by the director certified~~  
25     certify to the several county auditors of the respective  
26     counties into, over, or through which said line extends  
27     the number of miles of line in the county for that company,  
28     the actual value per mile of line for that company, and the  
29     exemption value per mile of line for that company.

30    Sec. 4. Section 433.9, Code 2013, is amended to read as  
31    follows:

32     **433.9 Entry of certificate.**

33     At the first meeting of the board of supervisors held after  
34     ~~such statement~~ the certification made under section 433.8 is  
35     received by the county auditor, it shall cause such ~~statement~~



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1 certification to be entered in its minute book, and make and  
2 enter therein an order stating the length of the lines and the  
3 assessed actual value of the property of each of said companies  
4 situated in each city, township, or lesser taxing district  
5 in its county, as fixed by the director of revenue, ~~which.~~  
6 The value certified by the director of revenue, following  
7 application of the percentage of actual value under section  
8 441.21, and following the application of the exemption value  
9 certified by the director of revenue, shall constitute the  
10 taxable value of said property for taxing purposes, and the  
11 taxes on said property when collected by the county treasurer  
12 shall be disposed of as other taxes on real estate. The county  
13 auditor shall transmit a copy of said order to the council or  
14 trustees of each city or township in which the lines of said  
15 company extend.

16 Sec. 5. REPEAL. Section 433.6, Code 2013, is repealed.

17 Sec. 6. PROPERTY TAXATION OF TELECOMMUNICATIONS COMPANIES  
18 STUDY — REPORT.

19 1. a. The department of revenue, in consultation with  
20 the department of management, representatives of companies  
21 providing telecommunications services in this state by  
22 any means, including but not limited to mobile, wireless,  
23 voice over internet protocol, and landline, and other  
24 interested persons shall study the current system of assessing  
25 telecommunications company property and levying property tax  
26 against companies that provide telecommunications services in  
27 this state and make recommendations for changes.

28 b. The department of revenue shall prepare and file a report  
29 detailing recommendations for changes to the current system  
30 of assessing telecommunications company property and levying  
31 property tax against companies providing telecommunications  
32 services in this state. The report shall also include  
33 recommendations for establishing methods to provide  
34 equivalent property tax treatment for all companies providing  
35 telecommunications services in this state and recommendations



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1 for apportioning property tax revenues to the appropriate  
2 local taxing authorities in the state. The report shall also  
3 include proposed legislation to implement the recommendations  
4 contained in the report. The report shall be filed by the  
5 department of revenue with the chairpersons and ranking members  
6 of the ways and means committees of the senate and the house  
7 of representatives and with the legislative services agency by  
8 August 1, 2015.

9 c. Upon receipt of the report by the chairpersons and  
10 ranking members of the ways and means committees under  
11 paragraph "b", a legislative telecommunications company  
12 property tax review committee consisting of six members of  
13 the general assembly, two appointed by the majority leader  
14 of the senate, one appointed by the minority leader of  
15 the senate, two appointed by the speaker of the house of  
16 representatives, and one appointed by the minority leader of  
17 the house of representatives shall review the information and  
18 recommendations contained in the report. The department of  
19 revenue shall provide additional information and analysis to  
20 the review committee or the general assembly upon request of  
21 the review committee.

22 2. Each company providing telecommunications services in  
23 this state by any means, including but not limited to mobile,  
24 wireless, voice over internet protocol, and landline, shall on  
25 or before a date specified by the director of revenue submit  
26 to the department of revenue such information determined by  
27 the director of revenue to be necessary to facilitate the  
28 creation of the report required under this section, including  
29 customer place of primary use information and customer service  
30 address information within the meaning of section 423.20.  
31 However, such companies shall not be required to resubmit any  
32 information that was submitted to the director of revenue  
33 pursuant to the requirements of chapter 433. Information  
34 provided to the department under this section shall be verified  
35 by the company's president or secretary. The confidentiality

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1 provisions of sections 422.20 and 422.72 apply to all  
2 information received by the department of revenue for purposes  
3 of the report pursuant to this section and pursuant to chapter  
4 433, if applicable.

5 Sec. 7. IMPLEMENTATION. Section 25B.7 shall not apply to  
6 this Act.

7 Sec. 8. APPLICABILITY. This Act, except for the  
8 section of this Act requiring the department of revenue  
9 to study and report on the system for assessing and taxing  
10 telecommunications company property, applies to assessment  
11 years beginning on or after January 1, 2014.

12 EXPLANATION

13 This bill relates to the assessment and taxation of property  
14 of companies that provide telecommunications services in this  
15 state.

16 Under the bill, for assessment years beginning on or after  
17 January 1, 2014, each telecommunications company assessed  
18 for taxation under Code chapter 433 shall receive a partial  
19 exemption from taxation on the value of the company's property.  
20 The amount of the exemption for each company shall be equal to  
21 the lesser of 75 percent of the actual value of the property of  
22 such company for that assessment year or \$25,250,000.

23 The bill specifies the manner in which valuations and  
24 exemption amounts are certified to local taxing jurisdictions  
25 and the manner in which taxable value of telecommunications  
26 company property is determined.

27 The bill requires the department of revenue, in consultation  
28 with the department of management, representatives of companies  
29 providing telecommunications services in this state, and other  
30 interested persons to study the current system of assessing  
31 telecommunications company property and levying property tax  
32 against companies that provide telecommunications services  
33 in this state and to make recommendations for changes. The  
34 department of revenue is required to prepare and file a report  
35 detailing recommendations for changes to the current system





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1 of assessing telecommunications company property and levying  
2 property tax against companies providing telecommunications  
3 services in this state. The report must also include  
4 recommendations for establishing methods to provide  
5 equivalent property tax treatment for all companies providing  
6 telecommunications services in this state and recommendations  
7 for apportioning property tax revenues to the appropriate  
8 local taxing authorities in the state. The report is further  
9 required to include proposed legislation to implement the  
10 recommendations contained in the report. The report must be  
11 filed by the department of revenue with the chairpersons and  
12 ranking members of the ways and means committees of the senate  
13 and the house of representatives and with the legislative  
14 services agency by August 1, 2015.

15 Upon receipt of the report by the chairpersons and ranking  
16 members of the ways and means committees, a legislative  
17 committee consisting of six members of the general assembly,  
18 two appointed by the majority leader of the senate, one  
19 appointed by the minority leader of the senate, two  
20 appointed by the speaker of the house of representatives,  
21 and one appointed by the minority leader of the house of  
22 representatives, shall hold at least three meetings to review  
23 the information and recommendations contained in the report.

24 The bill also includes requirements for each company  
25 providing telecommunications services in this state to submit  
26 information to the department of revenue to facilitate the  
27 creation of the report. The confidentiality provisions of Code  
28 sections 422.20 and 422.72 apply to all information received by  
29 the department of revenue for purposes of the report.

30 The bill provides that Code section 25B.7, relating to the  
31 obligation of the state to reimburse local jurisdictions for  
32 property tax credits and exemptions enacted on or after January  
33 1, 1997, does not apply to the exemption in the bill.

34 Except for the portion of the bill relating to the department  
35 of revenue study and report, the bill applies to assessment



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1 years beginning on or after January 1, 2014.



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**Senate File 455 - Introduced**

SENATE FILE 455  
BY COMMITTEE ON WAYS AND MEANS  
  
(SUCCESSOR TO SSB 1239)

**A BILL FOR**

1 An Act relating to an exemption from sales tax for the sales  
2 price from furnishing certain environmental testing  
3 services.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 423.2, subsection 6, paragraph a, Code  
2 2013, is amended to read as follows:  
3 a. The sales price of any of the following enumerated  
4 services is subject to the tax imposed by subsection  
5 5: alteration and garment repair; armored car; vehicle  
6 repair; battery, tire, and allied; investment counseling;  
7 service charges of all financial institutions; barber and  
8 beauty; boat repair; vehicle wash and wax; campgrounds;  
9 carpentry; roof, shingle, and glass repair; dance schools  
10 and dance studios; dating services; dry cleaning, pressing,  
11 dyeing, and laundering; electrical and electronic repair  
12 and installation; excavating and grading; farm implement  
13 repair of all kinds; flying service; furniture, rug, carpet,  
14 and upholstery repair and cleaning; fur storage and repair;  
15 golf and country clubs and all commercial recreation; gun  
16 and camera repair; house and building moving; household  
17 appliance, television, and radio repair; janitorial and  
18 building maintenance or cleaning; jewelry and watch repair;  
19 lawn care, landscaping, and tree trimming and removal;  
20 limousine service, including driver; machine operator; machine  
21 repair of all kinds; motor repair; motorcycle, scooter, and  
22 bicycle repair; oilers and lubricators; office and business  
23 machine repair; painting, papering, and interior decorating;  
24 parking facilities; pay television; pet grooming; pipe  
25 fitting and plumbing; wood preparation; executive search  
26 agencies; private employment agencies, excluding services  
27 for placing a person in employment where the principal place  
28 of employment of that person is to be located outside of the  
29 state; reflexology; security and detective services; sewage  
30 services for nonresidential commercial operations; sewing  
31 and stitching; shoe repair and shoeshine; sign construction  
32 and installation; storage of household goods, mini-storage,  
33 and warehousing of raw agricultural products; swimming pool  
34 cleaning and maintenance; tanning beds or salons; taxidermy  
35 services; telephone answering service; test laboratories,



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1 including mobile testing laboratories and field testing by  
2 testing laboratories, and excluding tests on humans or animals  
3 and excluding environmental testing services; termite, bug,  
4 roach, and pest eradicators; tin and sheet metal repair;  
5 transportation service consisting of the rental of recreational  
6 vehicles or recreational boats, or the rental of motor vehicles  
7 subject to registration which are registered for a gross  
8 weight of thirteen tons or less for a period of sixty days or  
9 less, or the rental of aircraft for a period of sixty days or  
10 less; Turkish baths, massage, and reducing salons, excluding  
11 services provided by massage therapists licensed under chapter  
12 152C; water conditioning and softening; weighing; welding;  
13 well drilling; wrapping, packing, and packaging of merchandise  
14 other than processed meat, fish, fowl, and vegetables; wrecking  
15 service; wrecker and towing.

16 Sec. 2. Section 423.3, Code 2013, is amended by adding the  
17 following new subsection:

18 NEW SUBSECTION. 99. The sales price from the furnishing  
19 of environmental testing services performed at a laboratory,  
20 in the field, or by a mobile testing service. For purposes  
21 of this subsection, "*environmental testing*" means the physical  
22 or chemical analysis of soil, water, wastewater, air, or  
23 solid waste performed in order to ascertain the presence of  
24 environmental contamination or degradation.

25 EXPLANATION

26 This bill provides a sales tax exemption for the furnishing  
27 of environmental testing services performed at a laboratory,  
28 in the field, or by a mobile testing service. "Environmental  
29 testing" means the physical or chemical analysis of soil,  
30 water, wastewater, air, or solid waste performed in order  
31 to ascertain the presence of environmental contamination or  
32 degradation.

33 By operation of Code section 423.6, an item exempt from the  
34 imposition of the sales tax is also exempt from the use tax  
35 imposed in Code section 423.5.

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